

# **Regina Roman Catholic Separate School Division No. 81**

## **2021-22 Annual Report**



## Table of Contents

|  |    |
|--|----|
| School Division Contact Information .....                            | 1  |
| Letter of Transmittal .....  | 2  |
| Introduction .....   | 3  |
| Governance .....   | 4  |
| School Division Profile .....  | 7  |
| Strategic Direction and Reporting .....                              | 13 |
| Demographics .....   | 38 |
| Infrastructure and Transportation .....                              | 42 |
| Financial Overview .....   | 45 |
| Appendix A – Payee List .....  | 47 |
| Appendix B – Management Report and Audited Financial Statements..... | 61 |

## School Division Contact Information



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## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of the Regina Roman Catholic Separate School Division No. 81 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of the school division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Shauna Weninger', with a long horizontal flourish extending to the right.

Shauna Weninger  
Board Chair

## Introduction

This report provides information about the Regina Catholic School Division's 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the Division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2021-22 which was supported by contingency funding.

## Governance

### The Board of Education

The Regina Catholic School Division (RCSD) is governed by a seven-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” The current Board was elected on November 9, 2020, to serve a four-year term.

A list of remuneration paid to all Board members in 2021-22 is provided in Appendix A.

Board of Education Trustees as of August 31, 2022:



Vicky Bonnell  
Board Chair



Shauna Weninger  
Deputy Chair



Ryan Bast  
Trustee



Rob Bresciani  
Trustee



Juliet Bushi  
Trustee



Bob Kowalchuk  
Trustee



Darren Wilcox  
Trustee

## Catholic School Community Councils (CSCCs)

The Board of Trustees for the Regina Catholic School Division (RCSD) has established a Catholic School Community Council (CSCC) for each of the 32 schools in the Division. School Based Administrators continue to provide leadership to parents with the development of the CSCCs, the constitutions, and establishing operating norms. Members of the school division's Executive Council (responsible for CSCCs) also supported this work.

In 2021-22, the RCSD's CSCCs were provided with \$1,000 per school for a total funding allocation of \$32,000. This funding was used in various ways including meeting expenses, school community-building events, and supporting the school through school-level plans. The RCSD refers to this school-level plan as the *School Improvement Plan*. CSCCs are required to submit three reports annually to the Board that provide:

- information on their support of the school and the *School Improvement Plan*;
- the overall success of their work throughout the school year; and,
- a budget report explaining how their annual funding was used.

*The Education Regulations, 2019*, requests that school divisions undertake orientation training and networking opportunities for their School Community Council (SCC) members. In response to this regulation, the Board/CSCC Linkage Meetings are held twice a year, once in the fall and once in the spring. In 2021-22, meetings were held in October (Microsoft Teams) and March (Face to Face). Executive Council and the Board of Trustees worked on agendas together.

Following *The Education Regulations, 2019*, CSCCs work with schools to support their *School Improvement Plan*. At the fall CSCC meeting, each principal shares the completed *School Improvement Plan* that outlines the educational goals developed by the school's staff, which are based on a variety of different data result from previous year. The CSCC then determines the areas they want to support to help improve student learning that may require financial support for new resources or programs. The CSCC Chair then signs the *School Improvement Plan* indicating that it has been reviewed.

CSCCs continue to be strong supporters of literacy and math programs within the RCSD schools—two areas of data for analysis at the Ministry, Division, and school levels. CSCCs support literacy through literacy evenings and purchasing levelled books for reading programs, as well as additional reading materials for the library. They also support computer software and hardware aimed at increasing reading levels by providing materials for stations within the guided reading and balanced literacy programs. CSCCs support math learning through math nights, computer software and hardware, online programs such as *Mathletics* and *IXL Math*, and support for materials required for RCSD math stations and guided math programs.

The 2021-22 school year continued to challenge CSCCs to think differently about fundraising opportunities and engaging parents. Many fundraisers continued to be hosted via virtual events and RCSD continued to support CSCCs with online fee collecting software. CSCCs worked with local companies to provide individually packed hot lunches. Our school communities continue to use online lunch planning and collection programs such as *Munch-a-Lunch* and *Healthy Hunger*.

*SchoolCash* is RCSD's online financial platform, and it is also being used to carry out similar actions. Fundraisers continued in order to host events such as online community scavenger hunts, virtual pizza nights, trivia nights, online bingo, and family craft nights. These virtual events also allowed the RCSD communities to connect safely. In the spring, different school communities transitioned away from online engagement opportunities as schools lifted provincially mandated restrictions. With this, several schools moved closer to pre-pandemic norms and engagement opportunities for their school communities.

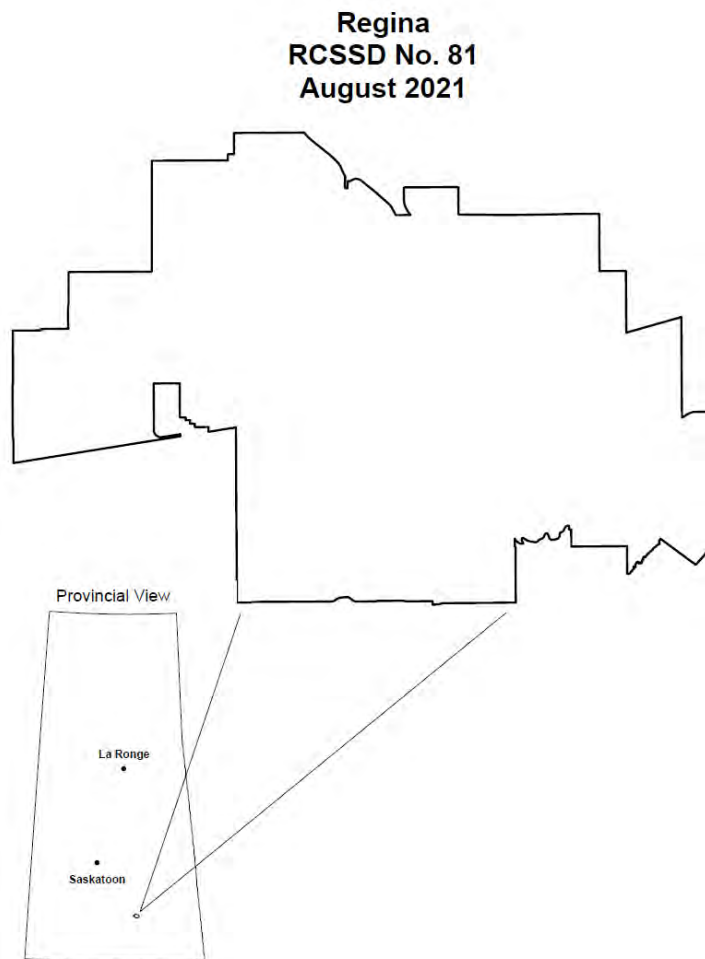


# School Division Profile

## School Division in Context

Founded in 1899, the Regina Roman Catholic Separate School Division No. 81 (RCSD) is a rapidly growing school division that has offered quality Catholic education for over a century. The RCSD is an urban school division that serves over 12,000 students in Regina from Pre-Kindergarten through to Grade 12. The RCSD has 33 schools which includes 25 elementary schools, four high schools, two K-12 schools that offer alternative programming, an online school called Learning Online, and one associate school.

The RCSD offers a wide range of academic courses, practical and applied arts courses, student support services and extracurricular activities. Schools within the RCSD are faith-filled communities where the values and teachings of Jesus Christ guide every aspect of teaching and learning. RCSD's schools are places where all can freely teach and practice the Catholic faith and where school, home, and church work together to help students become informed, compassionate, and responsible citizens, in environments committed to embodying the principles of diversity, equity and inclusion.



## **Division Philosophical Foundation**

### **Mission Statement**

RCSD will work with the community and local church to provide a quality Catholic education that fosters academic excellence and the development of informed, responsible citizens.

### **Vision Statement**

RCSD will provide a quality Catholic education that is faith-based, student-centered, and results-oriented.

### **Goals**

#### **1. Trustees, staff and students demonstrate commitment to the Catholic faith.**

- Trustees, staff and students can articulate the Catholic faith through their words and actions.
- Trustees, staff and students are servant-leaders and proclaimers of our Catholic faith.
- Trustees, staff and students demonstrate commitment to the teachings of Jesus Christ modeling Diversity, Equity, Inclusion and walking together in Truth and Reconciliation.
- Trustees, staff and students demonstrate stewardship of talent, treasure and time.

#### **2. Students have foundations for success.**

- Students demonstrate achievement consistent with curriculum requirements.
  - Students demonstrate continuous academic growth.
  - Students demonstrate proficiency in the use of technology.
- Students demonstrate social skills for success.
- Students demonstrate healthy life-style choices.
- Students are engaged in learning.
- Graduates are able to meet the entrance requirements for the post-secondary education of their choice, and/or have skills for meaningful employment.
- Students have an environment conducive to learning.

#### **3. The community understands and supports the value of Catholic education.**

## 2016-2021 Board Strategic Plan

The 2016-2020 Board Strategic Plan continued to be implemented in the 2021-22 school year, mindful of the two years of Interim Provincial Education Plans (PEP) which also provides strategic direction for the 2021-22 and 2022-23 school years. The RCSD Board chose to continue to implement its strategic plan to ensure continuity for students and staff while addressing the complexities of the pandemic.



## **Community Partnerships**

Within the Regina Catholic School Division (RCSD), elementary and high schools have established a wide range of formal and informal partnerships to support and to promote student learning and ensure that school experiences for students are both positive and successful. This, along with the school division's focus on improved connections to a wide variety of post-secondary organizations has been an integral part of the school division's strategic planning in the past and continues going forward. All the schools in RCSD have developed partnerships with the intent of enriching the students' educational experience and helping students connect what they learn at school to the outside world. RCSD partners include Regina District Industry Education Council (RDIEC), Saskatchewan Polytechnic, the Service Hospitality Safety Association (SHSA), Regina Trades and Skills Centre and Saskatchewan Cattleman's Association.

### **Regina District Industry Education Council (RDIEC)**

One of the school division's most noteworthy partnerships continues to be with the RDIEC. This cohesive partnership involving the RCSD, the Regina Public School Division, Prairie Valley School Division, and the File Hills Qu'Appelle Tribal Council continues its mandate to develop career connections between senior students and local businesses. Site visits were allowed during the 2021-22 school year. This year again, RDIEC and their partners moved to virtual presentations. These presentations were well received by schools and did have their advantages. Classroom teachers were able to stream the presentations live to their entire class. Students could access all the materials from the RDIEC website and online views, and student interest level was way up. Career spotlights were all moved to virtual events and stored on the RDIEC website. RDIEC also hosted its annual Grade 9 *Try a Career Days*, at the Balgonie Rink and Multiplex in May. The goal of the day is to assist students in thinking about their post-secondary/career plans and encourage them to start investigating possible career futures, and by doing so, it is hoped that students will carefully consider their course selections in Grades 10, 11 and 12. Students also participated in a presentation from *Work Safe Saskatchewan*.

### **Saskatchewan Polytechnic**

The RCSD's partnership with Saskatchewan Polytechnic continued during the 2021-22 school year. Students had access to dual credit opportunities offered by Saskatchewan Polytechnic. The opportunity to receive both a Saskatchewan Polytechnic credit and a high school credit is a valuable educational pathway in the province.

### **Service Hospitality Safety Association (SHSA)**

Another highlight was the RCSD's partnership with the SHSA, which focuses on safety at home, at school, and at play which reached almost 1,000 of the RCSD's Grade 6 students. Approximately 1,000 Grade 8 students participated in presentations related to mental health and resiliency skills. The SHSA launched a new program for Grade 3 students focusing on safety at home and in the community. All these events were virtual during the 2021-22 school year.

### **Regina Trades and Skills**

This program engages Grade 11 and 12 learners in all aspects of the residential housing industry. The end project is the construction of a home from the foundation up. The Trades and Skills Construction Apprenticeship Program (TASCAP) is offered in both semesters and is designed for

students interested in pursuing a career in the construction industry. Successful students gain five high school credits while taking part in a major construction project. In 2021-22, each of the RCSD high schools had participants explore and engage in this opportunity.

### **Saskatchewan Cattleman's Association**

RCSD also partnered with the Saskatchewan Cattlemen's Association. This partnership was put on hold for the 2020-21 school year, but the partnership renewed for 2021-22 and provided \$3,000 for the RCSD's Beef Cooking Competition in November. This provided insight into culinary careers available to RCSD students.

### **Mental Health Capacity Building (MHCB)**

The MHCB Program is supported by Saskatchewan Health Authority (SHA), located in Dr. Martin LeBoldus Catholic High School. MHCB promotes collaboration between schools and communities to recognize and address barriers to well-being through evidence-informed prevention and mental health promotion efforts and activities. The goal of the MHCB initiative is to promote positive mental health in children, youth, families, and school staff, as well as the surrounding communities with a vision to shift school community culture. RCSD is an original pilot site for Saskatchewan. RCSD's MHCB program is seen as a model for other school divisions. The MHCB program continues to have a positive impact for students and supports the provincial Mental Health and Well-Being Priority.

### **Addictions Resource and Drug Education**

The on-going partnership with Mental Health and Addictions Counsellor Rand Teed has served RCSD well. This position was formed in response to growing drug use among young people. Rand Teed facilitates a Drug Education and Mental Health class in all RCSD high schools. Rand is an expert in addictions and mental health and his expertise is sought out internationally, where he shares his knowledge and expertise including RCSD's model. He often shares accolades received for the commitment and investment RCSD has made to students to help them with addictions and mental health challenges.

### **United Way of Regina**

The RCSD has a longstanding and valuable partnership with the United Way of Regina. United Way is a strong supporter of education and learning. 2021-22 was the second year of the Campaign for Grade Level Reading. The campaign runs for three years with St. Augustine Community School receiving continued support in 2021-22. Sacred Heart Community School was brought on board in 2021-22. St. Francis and St. Michael Community Schools will join in 2022-23, for a total of four schools involved in the campaign. This campaign focuses on four pillars – school readiness, access to books, chronic non-attendance, and summer learning loss.

- **School Readiness** – With the pandemic still at the forefront of safety concerns, the United Way Regina and RCSD ran only one Kinder Camp in 2021 at Sacred Heart Community School. Readiness Bags were distributed to three schools to ensure students had the supplies they needed to be successful at school.
- **Access to Books** – The United Way is committed to students having more access to books through classroom libraries. These grade-appropriate books allow students easy access to books in their classroom. *Vello* refers to the innovative 1:1 tutoring program from

United Way that matches reading tutor teams to classrooms for guided reading support. Students and tutors read e-books using super simple screen sharing and audio. The *Vello* program was put on hold in 2021-22 due to the pandemic.

- **Chronic Attendance** – Managing attendance during a pandemic is complex. RCSD’s focus was keeping kids safe, so the *Attendance Matters Campaign* was limited. This campaign focuses on supporting students to be at school every day and so a van was donated to support this initiative by picking students up who may need assistance getting to school. This would usually include various attendance initiatives supported by local businesses and organizations, but this was not encouraged due to the pandemic. The United Way was still able to support attendance through the addition of a book vending machine. These were more to encourage continued reading rather than attendance. Schools tailor their incentive programs to meet the needs of the students.
- **Summer Learning Loss** – With the pandemic still at the forefront of safety concerns, the school division ran two *Summer Success Camps* in 2021 at St. Augustine and St. Michael Community Schools. The United Way still provided Good Food Boxes for families, books to build libraries at home, and backpacks filled with school supplies.

### **Métis Nation-Saskatchewan**

In May 2020, Métis Nation-Saskatchewan (MN-S) approached RCSD with an opportunity to partner with them. This initiative is part of a broader partnership between MN-S and the Royal Canadian Geographic Society aimed at revitalizing Michif language within the province. This important work is intended to protect, promote, and practice Michif language. Under the guidance of teachers and Michif Language Keepers, this program connects children with Métis culture and Michif language. MN-S committed to provide funds for two years.

RCSD continued with *Lii Zaanfaan saa Nik di Laang* (the Children’s Nest of Language) at Sacred Heart Community School. The Kindergarten Michif language program is a full day program that runs Monday to Thursday and is open to families, city wide. One Friday every month is designated as a *Family Engagement Friday* to honor the Métis value of kinship and community. The COVID-19 pandemic continued to make this challenging, especially with family days and engaging with language keepers.

Michif Language Classroom at a glance:

- Métis teacher led the program
- 2 Language Keepers – supporting language and cultural teachings
- 12 students enrolled – 2 students withdrew
- 8 parent engagement days (mostly virtual)

The program correlated Kindergarten curricular outcomes and appropriate social skills. With a focus on kinship, the students learned about things like feelings and the environment around them in both English and Michif. Students have progressed faster than anticipated with expressive and receptive language.

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

## Provincial Education Plan - Interim Plan Priorities 2021-22

### Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

### Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

### Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

### Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

Education sector partners in Saskatchewan continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.



## School Division Programs and Strategic Activity

### Learning Online

The RCSD's Learning Online program has provided distance education opportunities since 2009. Learning Online has teachers based in both RCSD and Holy Trinity Catholic School Division (HTCSD). In 2018-19, the RCSD signed a partnership agreement with HTCSD to include their students and a staff member in RCSD's Learning Online. HTCSD provides teaching staff to Learning Online in exchange for student course enrolments each semester in the school.

As part of the pandemic response, additional classes were added to Learning Online's course offering. Courses reached an all time high during the 2020-21 school year, but the 2021-22 school year showed course requests getting back to pre-pandemic norms as more students returned to face-to-face programming. Courses are available for Grades 9 to 12 in Business Education, Catholic Studies, Humanities, Social Sciences, Mathematics, Science, Health and Wellness, French Immersion, and Technology.

| Courses Offered   |  |  |
|---|--|--|
| <b>Humanities</b><br>English Language Arts A9<br>English Language Arts B9<br>ELA 9 Recovery<br>English Language Arts A10<br>English Language Arts B10<br>English Language Arts 20<br>English Language Arts A30<br>English Language Arts B30<br>Creative Writing 20<br>French 10<br>French 20<br>French 30 | <b>Mathematics</b><br>Mathematics 9 Recovery<br>Mathematics 9A<br>Mathematics 9B<br>Foundations of Mathematics and Pre-Calculus 10<br>Workplace & Apprenticeship Math 10<br>Foundations of Mathematics 20<br>Pre-Calculus 20<br>Workplace & Apprenticeship Math 20<br>Workplace & Apprenticeship Math 30<br>Foundations of Mathematics 30<br>Pre-Calculus 30 | <b>Sciences</b><br>Science 9<br>Science 10<br>Computer Science 20<br>Health Science 20<br>Health Science 20 High Performance<br>Physical Science 20<br>Environnemental Science 20<br>Computer Science 30<br>Biology 30<br>Chemistry 30<br>Physics 30<br>AP Computer Science Tutorial |
| <b>Social Sciences</b><br>Social Studies 9<br>History 10<br>History 20<br>Psychology 20<br>Psychology 20 High Performance<br>Psychology 30 (summer only)<br>Native Studies 30<br>Law 30   | <b>Catholic Studies</b><br>Catholic Studies 9<br>Catholic Studies 10<br>Catholic Studies 20<br>Catholic Studies 30   | <b>French Immersion</b><br>Français 9<br>Science Humaines 9<br>Français 10<br>Histoire 10<br>Français 20<br>Histoire 20<br>Français Intégré A20 (Summer)<br>Science Sociales 30<br>Transitions dans la vie 30  |
| <b>Physical Education</b><br>Wellness 10  | <b>Technology</b><br>Robotics and Automation 10<br>Communication Media 10<br>Communication Media 20<br>Communication Media 30<br>Robotics and Automation 30<br>Robotics 30 AP Computer Science   | <b>Business Education</b><br>Life Transitions 30<br>Life Transitions 30 High Performance<br>Accounting 10<br>Accounting 20   |

Learning Online offers asynchronous online high school courses, giving students the flexibility as to where and when they complete their online courses. Each course has set due-date guidelines to aid students in pacing themselves as they work through their courses. In 2020-21, Learning

Online became a continuous intake online school, where students were accepted throughout the year to support individual learning plans. Summer courses and credit recovery are also offered through Learning Online to support RCSD on-time graduation goals.

Typically, Learning Online provides educational services to students within RCSD who are taking a blend of online and in-school classes, however, registrations are accepted from outside of the school division and adult students. In 2020-21, there was a significant increase of full-time Learning Online student registrations. As part of the RCSD pandemic response, a Learning Online Coach and Guidance Counsellor were added to support students who were learning from home. These two support roles continued in 2021-22.

| Learning Online Course Offerings History |                               |            |                |
|--|-------------------------------|------------|----------------|
| Year                                     | Semester 1                    | Semester 2 | Summer Courses |
| 2009-2010                                | 2                             | No Data    | --             |
| 2010-2011                                | 5                             | 7          | --             |
| 2011-2012                                | 7                             | 7          | --             |
| 2012-2013                                | 6                             | 8          | --             |
| 2013-2014                                | 14                            | 19         | 12             |
| 2014-2015                                | 2<br>0                        | 25         | 31             |
| 2015-2016                                | 26                            | 33         | 49             |
| 2016-2017                                | 34                            | 34         | 36             |
| 2017-2018                                | 40                            | 44         | 42             |
| 2018-2019                                | 42                            | 48         | 54             |
| 2019-2020                                | 47                            | 47         | 55             |
|  | Continuous Intake School Year |            | Summer         |
| 2020-2021                                | 68                            |            | 70             |
| 2021-2022                                | 65                            | 65         | 70             |

| Learning Online Course Success History |                                |                           |                         |                           |                     |                            |
|--|--------------------------------|---------------------------|-------------------------|---------------------------|---------------------|----------------------------|
| School Year                            | Semester 1<br>Enrolment        | Successful<br>Completion% | Semester 2<br>Enrolment | Successful<br>Completion% | Summer<br>Enrolment | Successful<br>Completion % |
| 2009-2010                              | 7                              | 85.7                      | 12                      | n/a                       |                     |                            |
| 2010-2011                              | 44                             | 91.0                      | 42                      | 92.9                      |                     |                            |
| 2011-2012                              | 58                             | 67.0                      | 87                      | 92.0                      |                     |                            |
| 2012-2013                              | 58                             | 93.1                      | 117                     | 94.0                      |                     |                            |
| 2013-2014                              | 101                            | 93.1                      | 160                     | 92.5                      | 10                  | 70.0                       |
| 2014-2015                              | 138                            | 93.5                      | 220                     | 92.3                      | 20                  | 60.0                       |
| 2015-2016                              | 195                            | 91.8                      | 295                     | 91.5                      | 28                  | 75.0                       |
| 2016-2017                              | 256                            | 93.4                      | 384                     | 92.2                      | 50                  | 80.0                       |
| 2017-2018                              | 302                            | 89.1                      | 413                     | 93.5                      | 54                  | 80.0                       |
| 2018-2019                              | 346                            | 93.5                      | 468                     | 94.1                      | 77                  | 86.0                       |
| 2019-2020                              | 330                            | 95.2                      | 533                     | 97.7                      | 108                 | 87.0                       |
|  | Continuous Intake<br>Enrolment |                           | Successful Completion % |                           |                     |                            |
| 2020-2021                              | 1904                           |                           | 90.12                   |                           | 97                  | 89.0                       |
| 2021 - 2022                            | 1198                           |                           | 87.10                   |                           | 111                 | 78.0                       |

In 2020-21, Learning Online expanded to include an elementary school. Learning Online provided synchronous online classes to RCSD students who could not participate in in-person learning due

to the COVID-19 pandemic. Learning Online had 15 virtual classrooms for Grades 1 to 8 as well as an inclusive education classroom. The inclusive classroom consisted of 15 students from Elementary Functionally Academic Program (EFAP) and Functional Integrated Program (FIP) classrooms. Additional supports were also offered through Learning Online including French Immersion tutorial, EAL, and Guided Reading.

In 2021-22, Learning Online staff included a principal and 19 teachers comprised of 15 high school and 4 elementary school teachers, with FTEs varying from 0.25 to 1.00.

| Learning Online 2021 – 2022 Elementary Enrolment Data |           |                    |                           |
|---|-----------|--------------------|---------------------------|
| Grade   | Enrolment | Returned to School | Completed the Year Online |
| 1   | 6         | 3                  | 3                         |
| 2   | 4         | --                 | 4                         |
| 3   | 12        | 3                  | 9                         |
| 4   | 20        | 7                  | 13                        |
| 5   | 12        | 4                  | 8                         |
| 6   | 15        | 2                  | 13                        |
| 7   | 11        | 4                  | 7                         |
| 8   | 15        | 6                  | 9                         |
| <b>Total</b>  | <b>95</b> | <b>29</b>          | <b>66</b>                 |

### English as an Additional Language (EAL)

The RCSD continues to welcome students from all over the world. As of September 30, 2021, there were 3,433 EAL learners registered in Pre-Kindergarten to Grade 12. 1,726 of those students from Grades 1 through 12 required support to develop Academic English Language Proficiency. By June 2022, the number of EAL students in the school division requiring support increased by 389 students.

A focus on teacher professional development has continued in the EAL program. The EAL Consultant conducted training sessions at the annual Teacher Institute and on the school division's Teacher Professional Development (TPD) days throughout the school year with an emphasis placed on teacher collaboration. EAL teachers provided classroom teachers with strategies to support all EAL learners. Classroom teachers worked through the process of scaffolding, which breaks down language into manageable pieces for students.

In high school, EAL learners enroll in EAL Locally Developed Courses: Saskatchewan Context for EAL Learners 20L, EAL A10L, EAL B10L, EAL A20L and EAL B20L. The approval of the last four mentioned courses was extended to the 2021-22 school year.

In response to feedback from Division and school personnel, including the Senior Management team, Student Achievement personnel, and School Administration, EAL teachers and EAL learners, the RCSD EAL Consultant and high school EAL teachers, working in collaboration with Regina Public School Division (RPSD), continued working on a project that was presented to the Ministry of Education to renew the courses. The work included establishing connections, identifying gaps, and providing recommendations regarding the alignment, continuity, and consistency of courses with one another. These courses support EAL learners in developing their English language proficiency and in turn, completing high school credits required to graduate. The work was submitted to the Ministry of Education.

The RCSD, continued to work on family engagement for EAL families. A pilot group of schools conducted a *ThoughtExchange* survey with their families to gather feedback regarding family engagement. This information was used by schools to develop family engagement events. It was also valuable information for schools to improve communication between home and school. At the Division level, information was shared with the Board of Trustees to further develop areas of focus and goals for the RCSD *Detailed Implementation Plan*.

The school division continues to collaborate with the Regina Open Door Society, RPSD, and the Conseil des écoles fransaskoises, to welcome new families to Regina and assist with their settlement and education needs. Saskatchewan Settlement Workers in Schools (SSWIS) continue to be an integral component for the settlement of newcomer families. The school division continues to serve newcomer and EAL families through our Multilingual and Multicultural Services. RCSD's primary responsibility is to conduct initial language assessments with school-aged children in preparation for school registration. RCSD also supports connecting families with SSWIS and students once settled in schools through the EAL teachers and/or the Multilingual and Multicultural Consultant.

In the 2021-22 school year, 75% of RCSD students with a global *Common Framework of Reference* (CFR) level of A1.1 to A2.2 increased at least one global CFR level. The RCSD Division-level staff works tirelessly to support the students, staff, and administrators in the RCSD EAL Program. RCSD has a strong EAL team consisting of one EAL Consultant and 17.5 FTE EAL teachers. EAL support was provided by working as a multidisciplinary team, planning, and implementing coordinated services to best meet individual students' needs.

### **School division actions taken during the 2021-22 school year in support of the Reading priority:**

The Regina Catholic School Division (RCSD) established a Detailed Implementation Plan (DIP) to target reading with the Specific Measurable Achievable Relevant Time-Bound (SMART) goal:

By June 30, 2022, 75% of students would be reading at or above grade level in the English Program and French Immersion Program.

Additionally, to set a foundation for reading, the RCSD established an early year's (SMART) goal:

By June 30, 2022, children aged 0-6 would be supported in their development to ensure 85% of students exiting Kindergarten were ready for learning in the primary grades.

Actions implemented to support the achievement of the reading goal involved high level data analysis at both the Division and school level to activate the following actions and interventions:

#### **Data Analysis and Action Plans**

- With support from the school division Student Achievement Team, school-based administrators developed strategic literacy action plans in adherence to the recommendations of *Saskatchewan Reads for Administrator* as part of their school's Learning Improvement Plans.
- September baseline data for planning was gathered by accessing 2020-21 Kindergarten Early Years Evaluation data – Grade 1 students at Yellow and Red (Tier 2 and 3 - (experiencing some or significant difficulty completing developmental tasks) were placed in learning resource to reinforce literacy readiness.
- A phonological screener was administered to Kindergarten students in May and June – data was used to inform instruction and interventions for those students as they entered Grade 1.
- Students in Grade 2 and 3 not reading at grade level according to June 2021 benchmark data received intensive learning resource support through Leveled Learning Intervention (LLI) via the Learning Resource Teacher (LRT).
- School teams met to discuss the reading data and plan for Tier 1, Tier 2, and Tier 3 Responsive Tiered Instruction (RTI) support.
- Regular student support team meetings were held to develop and monitor individualized Student Action Plans.
- Assessment data (e.g., running records) was collected for Grade 4 students who were reading below grade level at the end of Grade 3; and data was used to support interventions and monitoring continued throughout the year, as needed.
- Microsoft Reading Progress was utilized in Grade 4-5 classrooms at two schools to explore how it could support teachers in monitoring reading fluency.

#### **High-Yield Literacy Instructional Approaches for 2021-2022**

- High-yield literacy approaches to classroom instruction were implemented with supports from school division personnel including a 0.5 Literacy Coach in French Immersion, a 1.0 Early Years Literacy Consultant, a 1.0 FTE English Additional Language Consultant, a 1.0 FTE French Program Coordinator and a 1.0 FTE Curriculum and Instruction Supervisor, as well as school-based learning resource and learning catalyst teachers. High-yield literacy

strategies (aligned with *Saskatchewan Reads/Saskatchewan Lit*) included modelled, shared, guided, scaffolded and independent reading.

- Emphasised the learning environment (flexible spaces and reading rich environments).
- Provided welcoming and safe spaces for Indigenous students and their families including events based on Indigenous ways of knowing and doing, having Elders and Knowledge Keepers at events, and finding opportunities to connect families with outside organizations for further support. This is connected to the Inspiring Success Policy Goal of *First Nations and Métis languages and cultures are valued and supported*.
- Primary classrooms employed phonological awareness and guided literacy instruction models. New teachers in classrooms with identified reading needs were supported by Division personnel in terms of professional practice.
- French Immersion Program – K-2 integrated curriculum with emphasis on oral language with support from a Literacy Coach and Coordinator for French Language – *LaRoue* training. French language monitors also provided support in oral language practice.
- Division-wide word study Grades 1-3.
- Literacy Blocks – Guided reading (small group), word study, independent reading, reading with technology, and writing.
- *Fountas & Pinnell Classroom Resources* – to support responsive teaching (interactive read aloud, shared reading, guided reading, reading mini-lessons).
- 21st Century technology supports – digital portfolios, *Seesaw*, *Flipgrid*, *Newsomatic*, *RAZkids*, and implementation of *CLEVER* for easy one stop access to all digital resources.

### **Professional Development for Literacy**

- Division wide in-service for the following instructional strategies: Phonological and Phonemic Awareness and Instruction, *La Roue*, *Scénarios* (Grades 3 to 6 FLA), Running Records, Benchmarking, Guided Reading, Word Study, Modelled lessons/coaching in identified classrooms, Responsive Instruction and Differentiation, Assistive Technology Learning (ALT) and Differentiation.
- Professional development on the use of a division developed Literacy Playbook was offered to all Grade 1 teachers, Learning Catalyst teachers, English as an Additional Language teachers and Learning Resource teachers.

### **Parent/Student Engagement**

- Used digital portfolios (*Seesaw*) for all students K-8 to document growth in a variety of ways, facilitate student reflection and assessment, and strengthen family engagement.
- Held Virtual Family Literacy Nights, Reading Incentives Programs, Digital Book Clubs, and Collaborative Inquiry Projects.
- Provided opportunities to include Indigenous ways of knowing and doing into community events such as Family Literacy Nights by incorporating Indigenous materials and print resources and inviting Elders and Knowledge Keepers.

### **Maximized Literacy Instructional Minutes via Interdisciplinary Units**

- Accessed all curriculum consultants and teachers from the field to create interdisciplinary kits with focus on literacy within the subject areas.

- Increased student engagement through cross-curricular inquiry and project-based learning.
- Inclusion of Indigenous resources and integration of Indigenous ways of knowing and doing.
- Treaty education outcomes were embedded into plans.

### **Support for English as an Additional Language (EAL) Students**

- Directed teacher support for EAL students with beginner level language ability according to the *Common Framework of Reference* levels.
- Provided best practice support for classroom teachers through the 1.0 FTE EAL Consultant.
- Provided professional development and integration of the Literacy Playbook at the Grade 1 level.

### **Intensive Literacy Support for Indigenous Students**

- Incorporated an Inquiry project that involved access to Indigenous resources to promote literacy.
- Additional staffing for small group instruction in literacy which included an additional 0.5 FTE teacher, additional Speech Language Pathology (SLP) staffing and the support of an Indigenous Elder and Knowledge Keeper. Baseline data was collected in September and October with a focus on early literacy skills for Grade 1 students. There was a rotation of all Grade 1 students through stations (Speech and Language and pre-emergent and emergent literacy through content areas). Students reading at-grade-level received guided reading in the classroom and those reading below-grade-level expectations remained in the supportive instructional environment until they reached grade level.

### **School division actions taken during the 2021-22 school year in support of the Learning Response priority:**

RCSD recognizes that many students experienced disruptions to their learning due to the impact of the pandemic.

The following SMART goals informed the detailed implementation plans for learning response.

The Division's early years' SMART goal that children aged 0-6 would be supported in their development to ensure 85% of students exiting Kindergarten were ready for learning in the primary grades, and the Division's SMART goal that by June 30, 2022, 75% students would be at or above grade level in reading, writing, and math (number strand only).

### **Early Years Literacy Interventions**

- PreK data was gathered utilizing the *Ages and Stages Questionnaire* (ASQ3).
- In response to the increase in the number of EAL children and newcomers who have languages at home other than English or French in the PreK and Kindergarten programs, EAL teachers administered the *Initial Language Assessment* to students in developmentally appropriate ways to determine oral language fluency and phonological awareness skills so that supports could be put in place for the classroom teacher.

- Kindergarten EYE-TA data was collected in Fall 2021 and Spring 2022. Interventions and supports were put in place for students to move students from Tier 2 and 3 towards Tier 1. By June 2022, 80% of Kindergarten students were assessed as Tier 1.
- Support plans were put in place for schools identified as having high numbers and a high ratio of students assessed as Tier 2 or 3 according to the EYE-TA results.
- *Heggerty Phonemic Awareness* resources were implemented in Kindergarten to support development in this area.
- Grade 1 students received systematic phonological awareness and phonics instruction, supported by the school team.
- Literacy interventionist time was added to schools with high numbers of students reading below grade level in Grades 1 through 4 based on June 2021 final benchmark data.
- Learning catalyst teachers used school data to adjust their schedules to provide additional “push-in” support to classrooms to support reading.
- Land-based learning and traditional teachings were used to learn about Indigenous culture.
- Connecting Indigenous learners with language through the Métis and Michif Language Early Learning Initiative. Kindergarten students had the opportunity to learn about the Métis culture and Michif language through a full day everyday program. This included a Métis teacher and language keepers. A literacy rich environment included language and Métis cultural items to connect students and families with their heritage and culture.

### **Writing Interventions**

- RCSD utilized writing exemplars, lessons, and units for Grades 1 through 9. The Division developed *On-Demand Writing Assessment* was used by teachers for these grades with the submission of data for Grades 2, 4, 6 and 8 in the 2021-22 school year.
- Writing data from June 2021 informed school-based writing plans for the 2021-22 school year.
- School teams analyzed Fall 2021 formative writing assessments to inform instruction on improving the weakest writing traits, working towards the 2022 year-end summative writing assessment.
- Year-end writing results indicated gaps with the results being below the target of 75% of student writing at grade-level: Grade 2 – 53%, Grade 4 – 55%, Grade 6 – 63%, and grade 8 – 71%.
- Additional actions to support writing were as follows: targeted professional development to support writing and writer’s workshop (Grades 1 -8) and guided scoring opportunities, the promotion of the writing traits for all forms of writing (English and French Immersion program), implementation of Lucky Calkin’s forms of writing best practices, Division designed writing units, and the addition of literacy interventionist time in target schools to support not only reading but also, writing.
- Writing will be a continued focus of instruction in the Division learning response plan.

### **Math Interventions**

- RCSD utilized several grade level assessments including Saskatchewan *Common Math Assessments* (COMA) and the RCSD *Elementary Common Math Assessment* (ECMA) to



inform instruction. Teachers did pre-assessments prior to teaching grade level outcomes and post-assessments to identify knowledge gaps.

- Data analysis of previous year school data (June 2021) and ongoing data collection at the school level gathered from ECMA and COMA assessments informed support intervention from numeracy interventionists assigned to target schools.
- Learning catalyst teacher support time was utilized to support math learning where deficits were identified through school data analysis.
- Used guided numeracy instructional models with small group instruction.
- Professional development around the use of *Thinking Classrooms* to engage students in deep thinking math tasks was provided to all elementary classroom teachers and high school math departments.
- Utilization of technology resources such as *Mathletics* and *Knowledge Gap* to support guided numeracy.

### **School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:**

RCSD is committed to the well-being of all our students and staff. This includes being proactive in increasing mental health supports available to students and staff across the school division. There has been an increase in mental health concerns due to the pandemic and RCSD developed a proactive approach to build mental health wellness and awareness, and interventions and supports within school communities through the following actions.

#### **Faith Formation**

RCSD fosters an environment where our students will be informed, responsible citizens, living the teachings of Jesus through the Catholic faith and building the Kingdom of God. RCSD nurtured this environment through the following:

- Grade 8 *Growing in Faith, Growing in Christ* professional development
- Facilitate New Teachers Faith Formation
- Catholic Education Centre (CEC) Staff Faith Retreat
- Provided opportunity for staff faith leaders to plan school faith calendar events
- Maintained liturgical resource library for staff
- Student retreats for all schools
- Staff retreats for all schools
- Resources for LGBTQ2Si+
- Faith Formation courses for classroom teachers

#### **Data Collection**

- 100% of schools completed the *OurSCHOOL* survey in October 2021 and schools had the option to re-administer in Spring (March) to use for comparative data.
- School data discussions took place with school teams (Principals, Learning Resource teachers, Learning Catalyst Teacher, School support Specialist, Counsellor) to understand the indicators of mental health and well-being and the barriers to improvement.
- School wide *Positive Behavioral Interventions and Supports* (PBIS) and *Student Risk Screening Scale* (SRSS) data reviews took place in schools during November 2021 and

March 2022 and the data was used to inform decisions for classrooms and student needs that included targeted interventions.

### **Professional Development - Staff**

- *Applied Suicide Intervention Skills Training (ASIST)* was completed for staff requiring recertification and certification to support students in crisis.
- *Mental Health First Aid Provincial Training Initiative Grant*, partnership with Ministry of Education allowed the school division to train 28 staff members from RCSD. RCSD is fortunate to have an in-house trained facilitator to deliver the training across the Division.
- RCSD was successful with a Mental Health Well-Being Ministry of Education grant that allowed the Division to invite the Saskatchewan Teachers Federation (STF) to facilitate virtual professional development (PD) sessions, *Responding to Overwhelm and Developing Self-Regulation* and *Social Emotional Skills in Early Years*.
- RCSD's Mental Health Capacity Building Coordinator offered virtual PD sessions for staff and students during Mental Health Week May 2-6, 2022.
- At the *Provincial Mental Health Well-Being Symposium* offered on May 5 and 6<sup>th</sup>, RCSD was able to secure 12 spots for staff to attend the symposium. Staff in attendance included administrators, student services personnel and the Mental Health Capacity Building team.

### **Division Culture - Staff**

- RCSD focused on increasing staff morale by doing ongoing promotion of relationship building opportunities during School Administrator meetings, New Teacher professional development and mix and mingle activities. Team game balls were presented to recognize the hard work of staff in RCSD.
- Teachers were given the option to work from home or leave an hour early on two of their Teacher Professional Development days (TPD) and a half day off during the May TPD.
- Division staff were given an opportunity to provide feedback for "top of mind & top of heart" through the school division's *ThoughtExchanges* and Town Hall meetings.
- Student Services provided a bi-monthly Mental Health Wellness Newsletter that provides various resources and strategies to staff.

### **School Culture - Staff**

RCSD schools utilized a variety of mental health and well-being strategies in 2021-22. These included: school virtues, daily affirmations, staff acknowledgments, random acts of kindness, hallway greetings, building relationships, Mindful Mondays, prayer and addressing the Division's TRC commitment by incorporating Indigenous People's rich cultural traditions through Indigenous honour songs and sacred teachings.

- The Division's Mental Health Wellbeing Consultant worked in collaboration with the Mental Health Capacity Building Coordinator to compile a bank of community resources that was shared with all schools.
- On-going communication from Human Resource Services department sharing *Employee and Family Assistance Program (EFAP)*, Monthly Newsletters and *Lunch and Learns* in the year, focussing on Mental Health and Wellness.

## School Culture - Students

RCSD schools utilized a variety of mental health and well-being strategies to create a safe, inclusive, caring, and positive school culture for students offering the following: check-ins, mental health and wellness days, leadership opportunities, student surveys, school virtues, daily affirmations, student acknowledgments, acts of kindness, building relationships, Mindful Mondays, prayer and addressing the school division's TRC commitment by incorporating Indigenous People's rich cultural traditions through Indigenous honour songs and sacred teachings.

- Social and emotional learning resources were used to support students throughout the year such as *Go Zen*, *Zones of Regulation*, *Kids Have Stress Too*, *CharacterStrong* which were key resources implemented throughout the school year.
- Completed five community engagement and information evening sessions in 2021-22 for student families and caregivers on a variety of mental health and wellness topics.
- Provided welcoming and safe spaces for Indigenous students and their families.
- Offered opportunities for Indigenous students to reconnect with their cultures through ceremony and land-based learning.
- Nurtured relationships with Indigenous high school students and created safe spaces for learning. These relationships with the High School Indigenous Advisors were the basis for supporting attendance, graduation rates, family engagement, and post-secondary planning.
- Offered opportunities at schools for families to engage in Indigenous ceremony or land-based learning.
- Connected newcomer families with SSWIS to offer supports with settlement.

## Social and Emotional Learning (SEL)

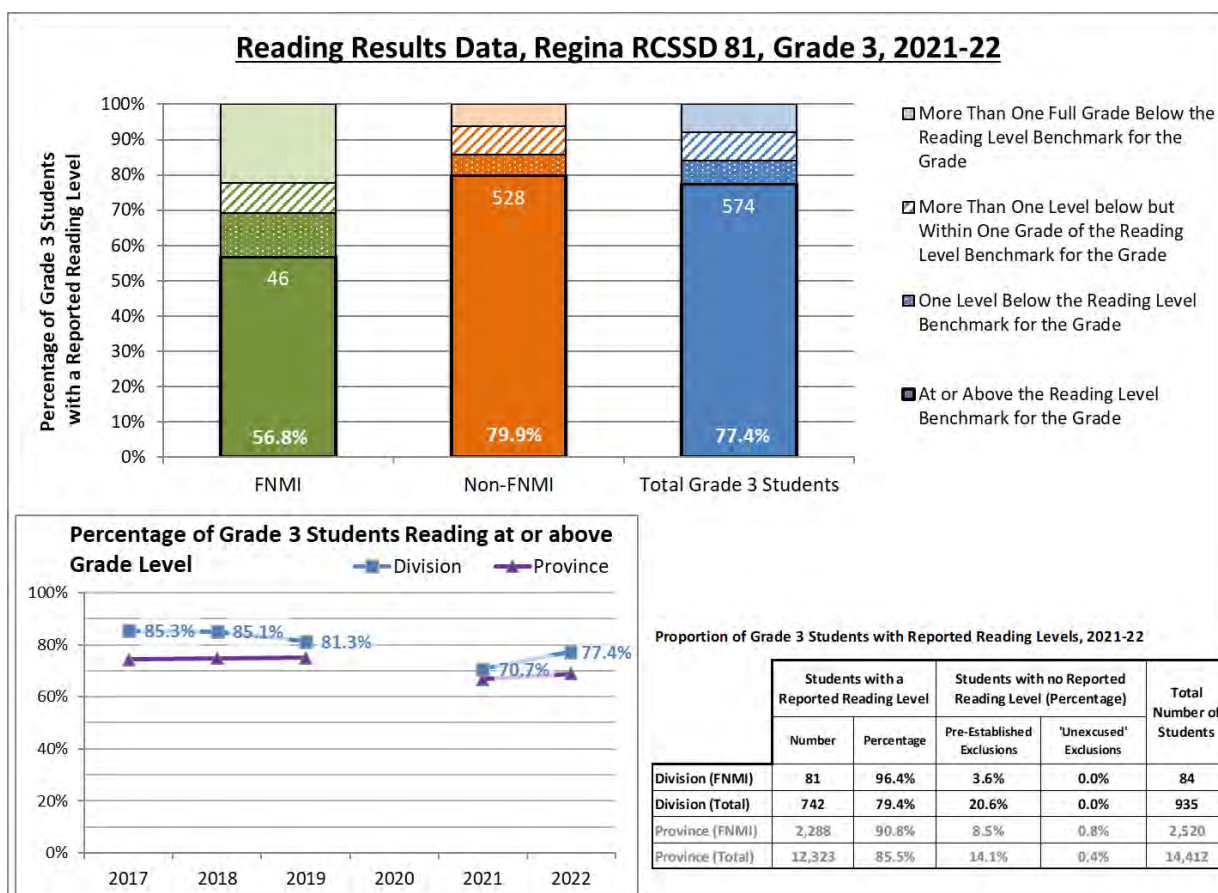
- Elementary schools hosted morning meetings, check-ins, emotional regulation strategies, building calming spaces in classrooms, etc.
- Student Services completed a SEL Resource review of four identified SEL resources (*Character Strong*, *Kids Have Stress Too!*, *Lions Quest* and *Second Step*). *Character Strong Resource* was selected as the resource that would be implemented during the 2022-23 school year.
- Mindfulness practices have become part of everyday school procedures.
- On-going Tiered Intervention planning through Student Support Teams.
- Collaborative Response teams established at four schools, with the goal to include other schools.
- Ongoing collaborative partnerships with community agencies for students who required support.
- A *High School Survival 101* booklet for every Grade 9 student, to support Grade 8 to high school transitioning for associate schools.
- Planning summer camps for elementary associate schools connected to the Dr. Martin LeBoldus Catholic High School's Mental Health Capacity Building Program called *Strong Minds* was offered summer 2022.

## Measures of Progress for the Provincial Education Plan Interim Priorities

### Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable. In 2021-22, challenges to teaching and learning continued because of the ongoing impact of the pandemic to attendance and overall well-being.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-

identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

### Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

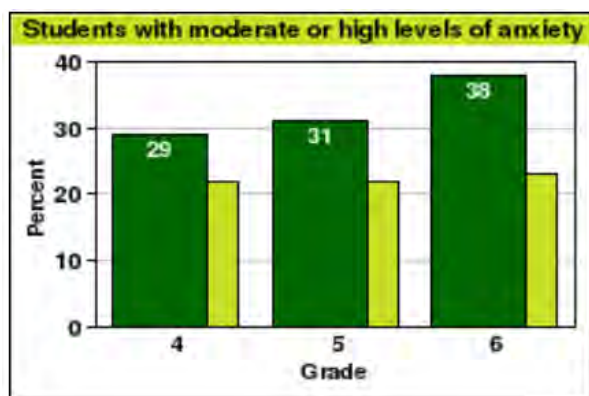
As was the case in 2020-21, reading data for the 2021-22 school year indicates RCSD results were lower than pre-pandemic, historical data as demonstrated by the percentage of Grade 3 students reading at or above grade level. Students in French Immersion and English Additional Language (EAL) students were particularly impacted by disruptions in learning and attendance as oral instructional language, foundational to reading, was disrupted. However, targeted interventions as part of the learning response plan did support a 6.7% increase in Grade 3 students reading at or above grade level from 2020-21 results. The percentage of Grade 3 students reading at or above grade level rose from 70.7% to 77.4%. This was above the school division's target goal of 75% set for the 2021-22 year as part of the learning response plan. There was a slight decrease in the percentage of FNMI students reading at grade level from 59.3% in 2020-21 to 56.8% in 2021-22. However, RCSD's overall reading data continues to be almost 10% above the provincial reading level of 68.9%. Continued focus on addressing the gaps due to the impacts of the pandemic to move students, especially those most vulnerable to its impacts (FNMI, EAL and Immersion students to achieve pre-pandemic levels and beyond, will be addressed in the RCSD's 2022-23 Reading and Learning Response plans).

### Mental Health and Well-Being

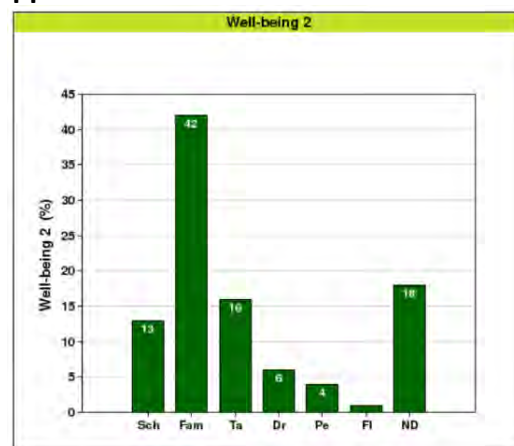
The OurSCHOOL Survey elementary charts below highlights the data from 3,098 students in 28 schools that participated in the survey between October 18, 2021 and May 16, 2022. The data has provided the school division with a means to respond to the needs and ensure supports are in place. The OurSCHOOL Survey Secondary charts below provides school division highlights based on data from 4,523 students in 32 schools that participated in the survey between October 14, 2021 and May 16, 2022. Schools have used the data to address the needs identified in their schools.

### School Division Selected Measure for Monitoring Mental Health and Well-Being

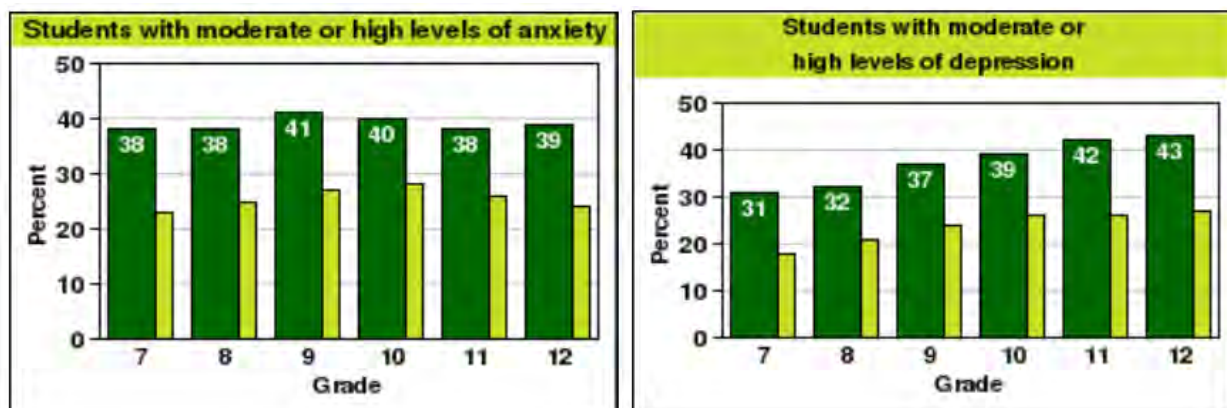
#### Elementary Students



#### Seeking Support with Mental Health Issues



## Secondary Students



Source: OurSCHOOL Survey 2021-22 RCSD (Learning Bar 2021)

### Analysis of Results – Mental Health and Well-Being Measure

#### Elementary Students with moderate or high levels of anxiety

This indicator shows the percentage of students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations. There were 33% of students in RCSD that had moderate to high levels of anxiety; the Canadian norm for these grades is 22%. Results also show 37% of the girls and 24% of the boys in RCSD with moderate to high levels of anxiety. The Canadian norm for girls is 26% and for boys is 18%. RCSD has taken measures to ensure students are supported using a variety of strategies and resources to alleviate their anxiety.

#### Elementary Students Seeking Support with Mental Health Issues

For this indicator, students were asked: "If I was experiencing mental health issues and I needed to discuss it with an adult I would talk to:" A trusted teacher at school (Sch), A parent or relative (Fam), A trusted adult (Ta), My doctor (Dr) - Peer (Pe), Trusted Faith leader (priest, Elder, etc.) (FI), No one because I would not want to discuss it (ND). Staff are aware of the results that 42% of students seek help from a parent or relative as opposed to 13% from a trusted teacher at school. Staff recognize the importance of building trusting relationships with students, so that students will become more comfortable in approaching a trusting adult in school and or teacher.

#### Secondary Students with moderate or high levels of anxiety

In Grades 7 to 12, 39% of students in RCSD that had moderate to high levels of anxiety; the Canadian norm for these grades is 26%. With the results being higher than the Canadian norm, the school division implemented proactive approaches to assist in reducing the higher rate. A comparison of 52% of the girls and 23% of the boys in RCSD had moderate to high levels of anxiety. The Canadian norm for girls is 35% and for boys is 16%.

#### Secondary Students with moderate or high levels of depression

This indicator shows the percentage of students who have prolonged periods when they feel sad, discouraged, and inadequate and that 37% of students in RCSD had moderate to high levels of depression; the Canadian norm for these grades is 24%. When compared, 48% of the girls and 22% of the boys in RCSD had moderate to high levels of depression. The Canadian norm for girls is 31% and



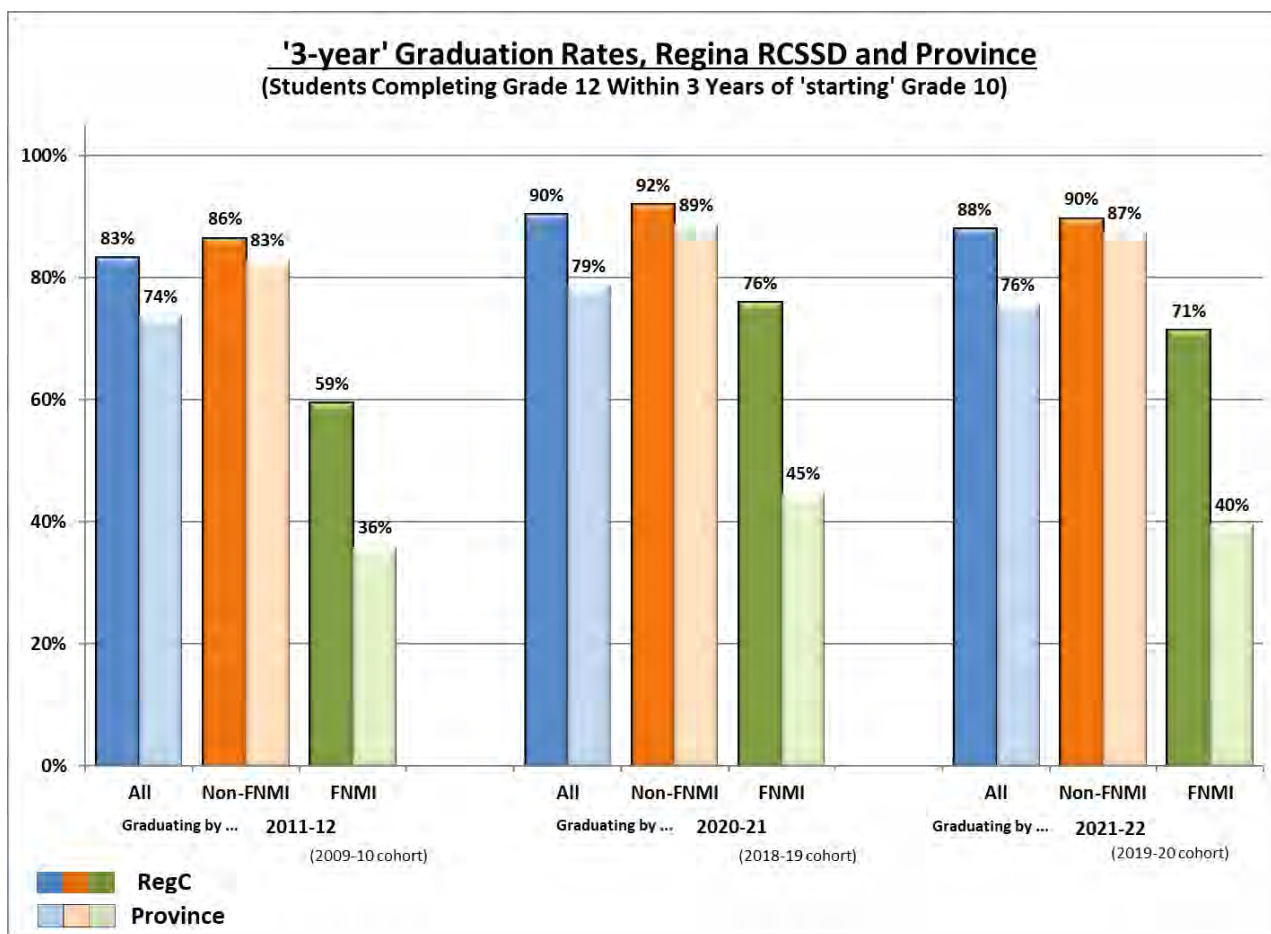
for boys is 16%. Based on the data provided there is a need to address the high proportion of girls experiencing depression as compared to the boys.

Regina Catholic School Division will continue to address the mental health needs across the school division in particular anxiety, depression and assisting students with seeking supports.

### Three-Year Graduation Rate

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of efficiency of a school system.



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

### **Analysis of Results – Three-Year Graduation Rates**

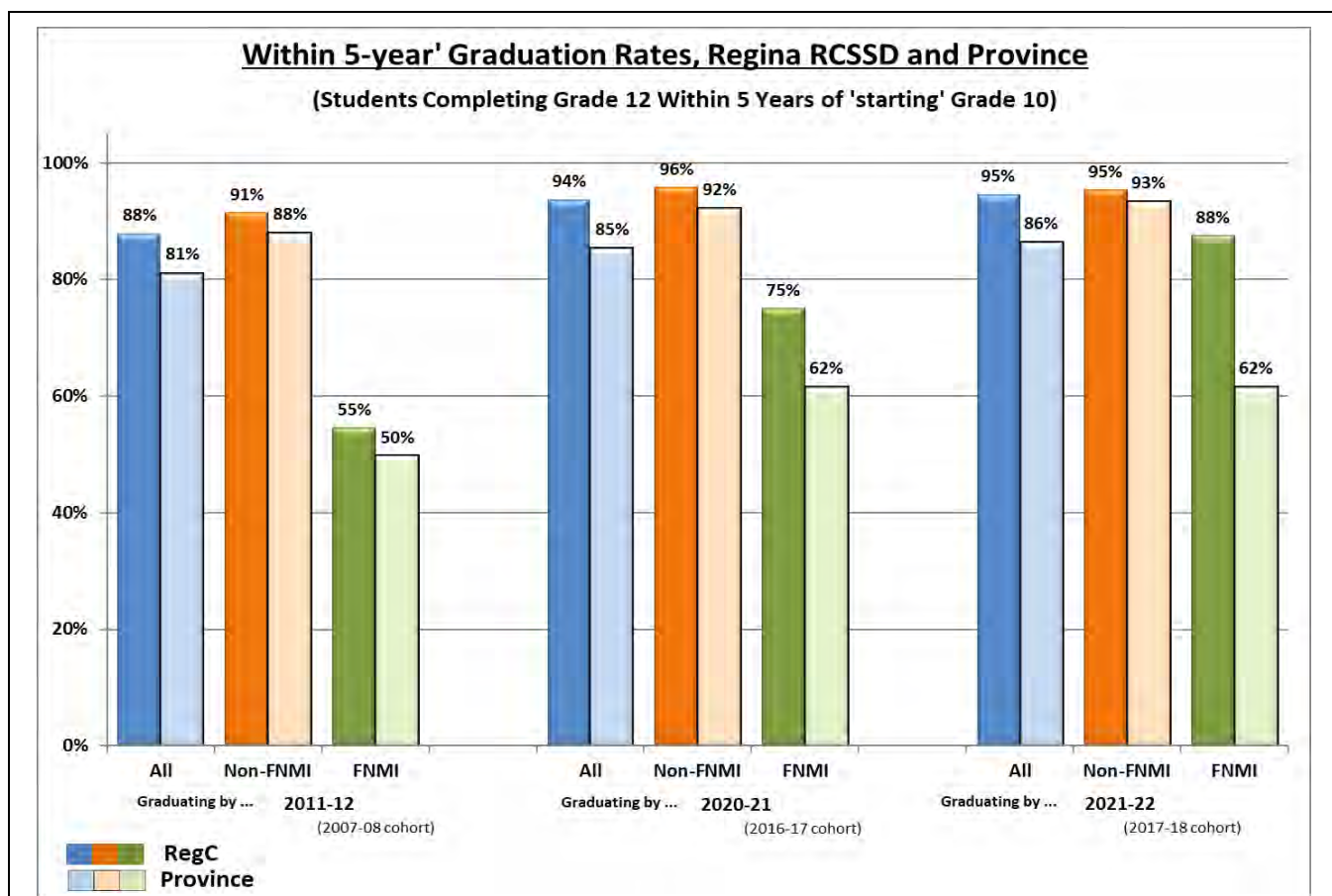
RCSD's overall three-year graduation rate was 88% in 2021-22, which continues to be well above the provincial average of 76%. However, this was a 2% decrease in the three-year graduation rate for all students from 2020-21 (90% to 88%) and below the RCSD SMART goal of 90% of students graduating on-time. The decrease in overall graduation rates was a result of a 2% decrease in non-FNMI students (from 92% to 90%) and a 5% decrease in the three-year graduation rate for FNMI students (from 76% to 71%). The impacts of the pandemic played a role in on-track credit acquisition. However, RCSD's graduation rates continue to be well above the provincial rates of 76% for all students, 87% for non-FNMI students, and 40% for FNMI students. The school division decreases in graduation rates parallel what was happening proportionally in the three target groups provincially where the impacts of the pandemic continue to play a role. RCSD's graduation plan focused on student engagement, smooth Grade 9 transition, mentorship, credit tracking and credit recovery, and academic/graduation planning with a particular focus on supporting FNMI students through the support of High School Indigenous Advisors as graduation coaches, cultural engagement, connection to Elders and Knowledge Keepers, and parental/caregiver engagement. The advisors also support attendance, connections to outside organizations, and planning for post-secondary.

### **Grade 12 Graduation Rate: Within Five Years**

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-Time Graduation Rates within five years are one measure of the responsiveness of the school division.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within five years of entering Grade 10, which includes those who graduated within three and four years, along with provincial results in each of these categories.





Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2022

### Analysis of Results – Graduation Rates Within Five Years

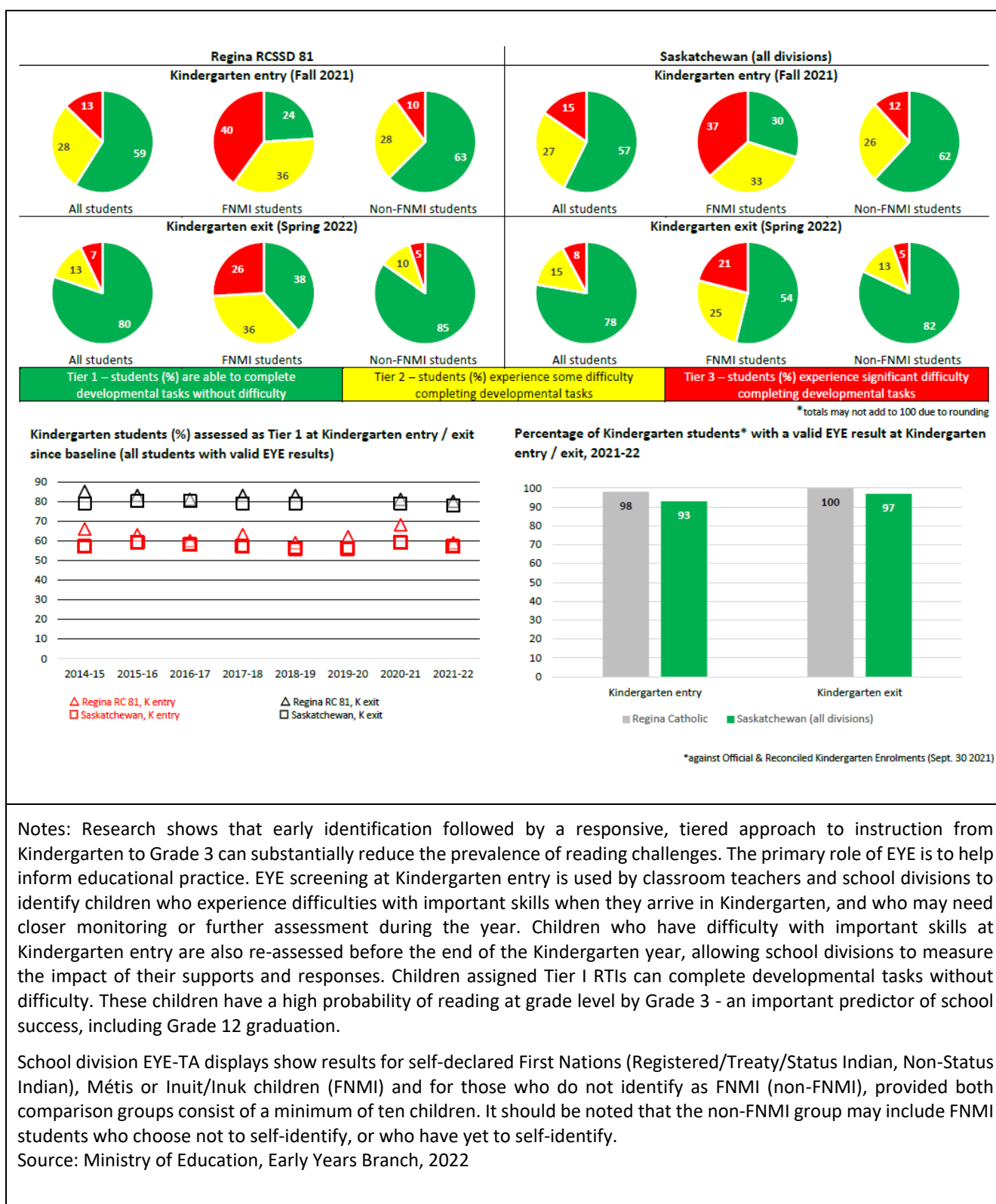
In 2021-22, RCSD's overall results for five-year graduation rates continued to be above the provincial average of 86%. 95% of RCSD students graduated within the extended five-year timeframe, an increase of 1% over 2020-21 data. This notable success rate is 9% above the provincial average and is a direct result of 88% of FNMI students graduating within the extended time-period compared to the provincial average of 62%. This success can be attributed to the supports put in place including a focus on relationships and mentoring, transitions, cultural engagement, credit-tracking and graduation planning, and family engagement.

## Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the Framework for the Provincial Education Plan 2020-2030 goal: I am learning what I need for my future.

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

| Early Years Evaluation  |
|---|
| <p>The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.</p> <p>RCSD implemented a strategy for the deployment of Instructional Assistants in the school division at the beginning of the year based on enrolment numbers and/or student needs. Following the November EYE-TA Assessments, the Instructional Assistants were re-deployed to the Kindergarten classrooms identified as having the most students requiring support.</p> <p>Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop these skills during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.</p> <p>The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).</p> <p>As a result of the COVID-19 pandemic response, spring 2020 EYE data was unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2021-22 EYE results with results from previous years.</p> |



### Analysis of Results – Early Years Evaluation

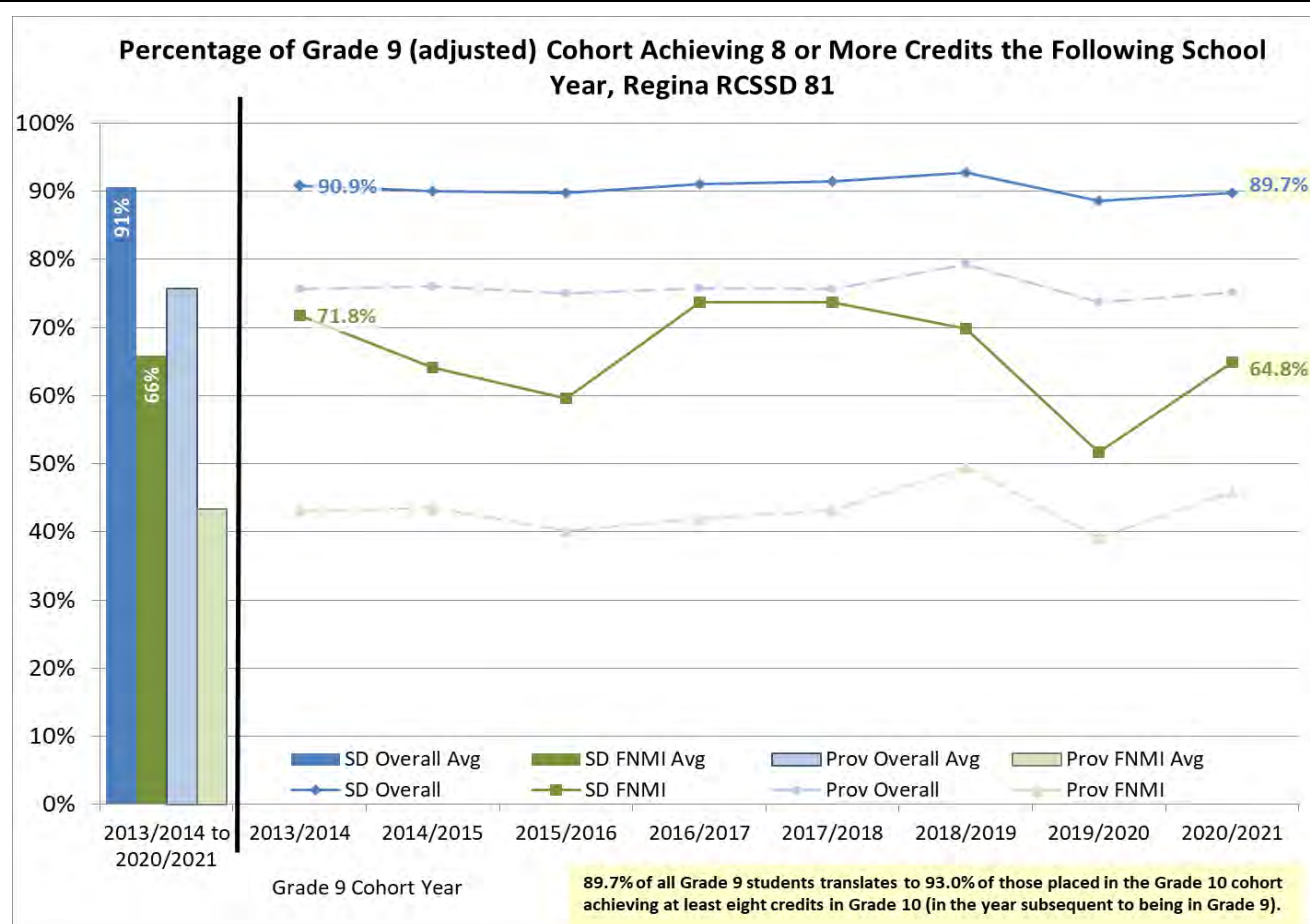
RCSD established an Early Years SMART goal that by June 2022 children aged 0-6 would be supported in their development to ensure 85% of students exiting Kindergarten were ready for learning in the primary grades.

2021-22 fall entry data indicated that 59% of all Kindergarten students were demonstrating Tier I readiness skills (able to complete developmental tasks without difficulty), with only 24% of FNMI students at Tier I readiness to learn in primary grades compared to 63% of non-FNMI students. This was 9% lower than the 2020-21 fall entry results (a 7-year high which was well above provincial results) where 68% of Kindergarten students were at Tier I. However, with the interventions outlined in *Reading and Learning Response*, the spring exit data for 2021-22 indicated that 80% of all Kindergarten students were now at Tier I readiness, which was below the Division's target of 85% but aligned with the 7-year trend: RCSD students assessed as Tier I at Kindergarten exit is equal to or above provincial results. FNMI students improved to 38% in Tier 1 in the spring exit data and the overall exit data for RCSD was 2% higher for all students in comparison to the provincial results of 78% of students at Tier 1. RCSD FNMI Kindergarten students at exit were 16% lower than the provincial results which is a concern and will be a continued focus. Interventions at the three RCSD schools which have both a high rate and a high number of students assessed as Tier 2 and 3 after the fall entry assessment did support an increase in Tier I results at Kindergarten exit. RCSD's enrolment numbers are still being impacted by the pandemic which needs to be considered when comparing year over year results. Early learning will be a focus for the Divisions' Learning Response Plan for 2022-23.

### Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting Grade 10.

The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2022

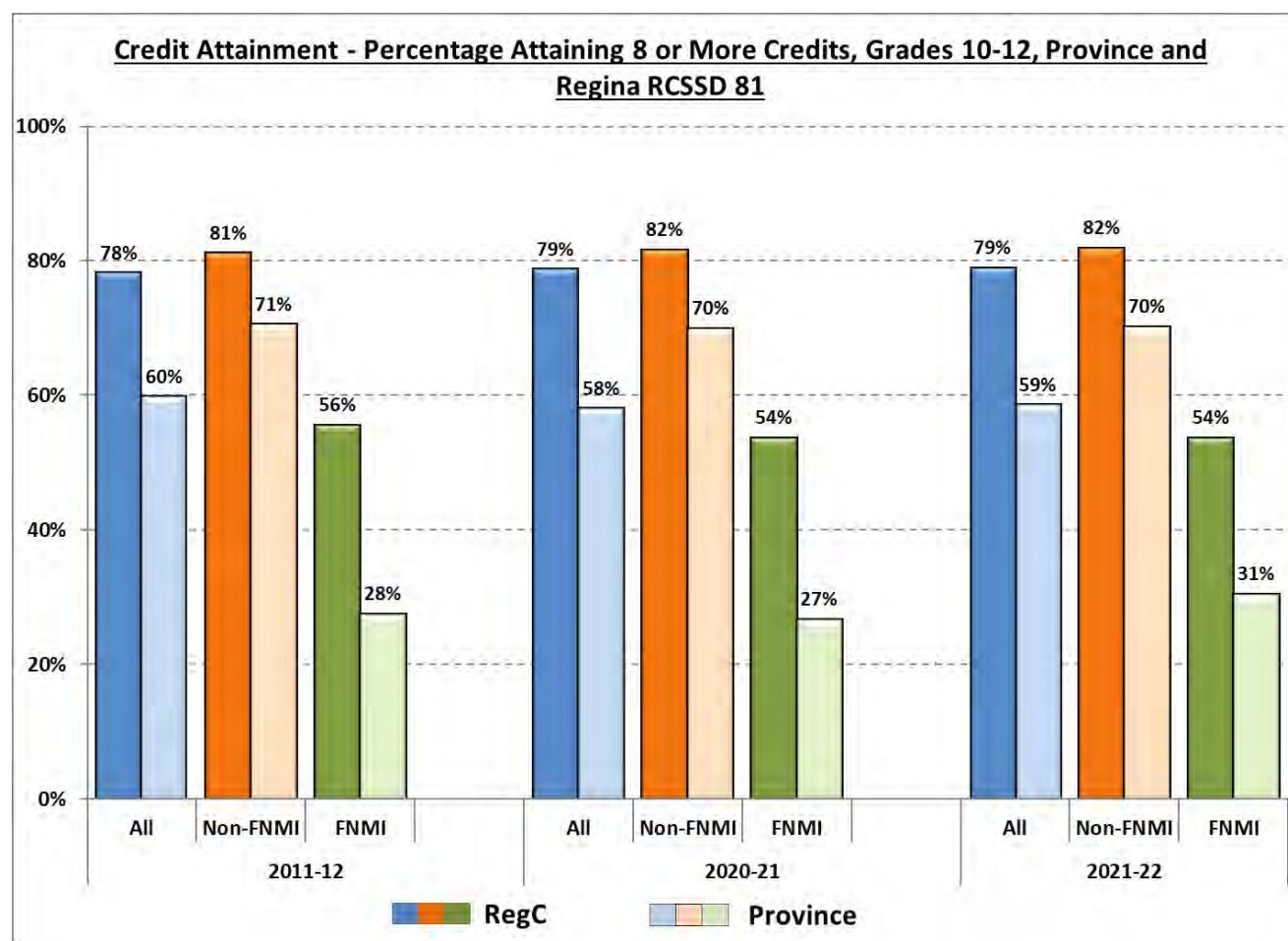
### Analysis of Results – Grade 9 to 10 Transition

RCSD's overall rate of Grade 9 students who attain eight or more credits the following school year continues to hover around 90%. The percentage in 2021-22 was 89.7%, slightly higher than the 88.7% achieved at the end of 2020-21, and well above the provincial results (75.1%). This is within 2% of the 91% eight-year average and approximately 15% above the provincial average for the same period. RCSD's FNMI results experienced a sharp increase from the 51.7% in 2020-21 to 64.8%, which although below the eight-year Division average of 66%, is still a success story for the school division. Continued support for attendance, assignment and course recovery, student and family engagement, mentorship and cultural supports are keys to continued improvement in transition.

## Credit Attainment

Credit attainment provides a strong predictive indicator of a school division's three-year graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the Division, along with provincial results for each category.



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

### **Analysis of Results – Credit Attainment**

Overall, credit attainment results for RCSD in 2021-22 (79% of secondary students earning eight or more credits) were slightly higher than ten years ago (78% in 2011-12) and continued to significantly exceed the provincial results (59%). Additionally, 91.4% of students in Grades 10-12 were on pace to graduate within the extended timeframe of five years by averaging 6.5 credits. In 2021-22, 54% of RCSD's FNMI students achieved eight or more credits which was 22% higher than the provincial FNMI results of 31%. RCSD has set a goal of 75% of FNMI students graduating on time or achieving eight or more credits each year and the school division continues to work to meet this goal by instituting several tracking measures such as attendance, assignment completion, credit tracking, credit recovery, Indigenous advisors, and graduation coaching. Additionally, cultural support was provided via Elders and Knowledge Keepers and in the form of cultural activities such as drumming, dance, and beading that were coordinated by Indigenous Advisors. Support for mental health and wellness continued to be a focus for all students, particularly those impacted by trauma. This was supported by implementing Mindful Minutes, and education for staff on trauma-informed instructional practices.



## Demographics

### Students

The Regina Catholic School Division has experienced growth in the number of students enrolled in the past year most notably at Kindergarten and Grade 9. The number of students registered in Learning Online significantly increased, but the number of students enrolled through Home-Based Education declined. The number of English as an Additional Language students decreased for the first time due to the reduction of immigration resulting from the COVID-19 pandemic.

| Grade               | 2017-18       | 2018-19       | 2019-20       | 2020-21       | 2021-22       |
|---------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Kindergarten</b> | 959           | 885           | 852           | 753           | 823           |
| <b>1</b>            | 877           | 960           | 899           | 861           | 814           |
| <b>2</b>            | 922           | 896           | 979           | 910           | 857           |
| <b>3</b>            | 933           | 938           | 919           | 977           | 929           |
| <b>4</b>            | 971           | 947           | 952           | 927           | 969           |
| <b>5</b>            | 934           | 996           | 958           | 946           | 912           |
| <b>6</b>            | 883           | 943           | 982           | 952           | 956           |
| <b>7</b>            | 853           | 887           | 943           | 974           | 947           |
| <b>8</b>            | 855           | 858           | 879           | 928           | 969           |
| <b>9</b>            | 782           | 859           | 827           | 854           | 932           |
| <b>10</b>           | 818           | 808           | 858           | 837           | 853           |
| <b>11</b>           | 821           | 812           | 805           | 850           | 833           |
| <b>12</b>           | 841           | 859           | 830           | 842           | 886           |
| <b>Total</b>        | <b>11,449</b> | <b>11,648</b> | <b>11,683</b> | <b>11,611</b> | <b>11,680</b> |

|             |            |            |            |            |            |
|-------------|------------|------------|------------|------------|------------|
| <b>PreK</b> | <b>326</b> | <b>302</b> | <b>258</b> | <b>256</b> | <b>302</b> |
|-------------|------------|------------|------------|------------|------------|

| Subpopulation Enrolments                              | Grades          | 2017-18      | 2018-19      | 2019-20      | 2020-21      | 2021-22      |
|---|-----------------|--------------|--------------|--------------|--------------|--------------|
| <b>Self-Identified First Nations, Métis, or Inuit</b> | <b>K to 3</b>   | 397          | 378          | 342          | 296          | 307          |
|   | <b>4 to 6</b>   | 393          | 389          | 374          | 328          | 307          |
|   | <b>7 to 9</b>   | 312          | 325          | 337          | 350          | 349          |
|   | <b>10 to 12</b> | 273          | 277          | 255          | 253          | 269          |
|   | <b>Total</b>    | <b>1,375</b> | <b>1,369</b> | <b>1,308</b> | <b>1,227</b> | <b>1,232</b> |
| <b>English as an Additional Language</b>              | <b>1 to 3</b>   | 505          | 565          | 630          | 717          | 701          |
|   | <b>4 to 6</b>   | 487          | 499          | 488          | 536          | 543          |
|   | <b>7 to 9</b>   | 407          | 381          | 374          | 465          | 369          |
|   | <b>10 to 12</b> | 404          | 415          | 436          | 532          | 282          |
|   | <b>Total</b>    | <b>1,803</b> | <b>1,860</b> | <b>1,928</b> | <b>2,250</b> | <b>1,895</b> |
| <b>French Immersion</b>                               | <b>K to 3</b>   | 1,072        | 1,067        | 1,045        | 972          | 936          |
|   | <b>4 to 6</b>   | 642          | 658          | 685          | 695          | 679          |
|   | <b>7 to 9</b>   | 439          | 497          | 526          | 552          | 553          |
|   | <b>10 to 12</b> | 307          | 316          | 317          | 328          | 368          |
|   | <b>Total</b>    | <b>2,460</b> | <b>2,538</b> | <b>2,573</b> | <b>2,572</b> | <b>2,536</b> |



Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2021

## Staff

The Regina Catholic School Division employs 1,261 staff members. These employees are included in three employee groups: teachers, education support professionals and facilities. Approximately 68% are teachers, 25% are education support professional staff and 7% are facilities staff.

Throughout the 2021-22 school year, RCSD continued to respond to student and staff safety and learning needs. An area of success the school division experienced for the interim was providing online learning for both high school and elementary students who were unable to attend in person. Dedicated training and mitigation strategies along with individualized support in navigating all staff leaves, sick, quarantine, or other were implemented consistently and diligently. The school division staff maintained consistent learning opportunities when remote learning was necessary.

| <b>Job Category</b>  | <b>FTEs</b>    |
|--|----------------|
| <b>Classroom teachers</b>  | 756.8          |
| <b>Principals, vice-principals</b>   | 46.3           |
| <b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees</b> | 246.2          |
| <b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>  | 28.7           |
| <b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>  | 84.5           |
| <b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>  | 1.0            |
| <b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>   | 9.0            |
| <b>Total Full-Time Equivalent (FTE) Staff</b>  | <b>1172.45</b> |

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Human Resource Services - RCSD, 2022

## Senior Management Team

The Regina Catholic School Division's organizational structure is headed by Senior Management which includes the Director of Education, Mr. Sean Chase. As per RCSD Board Policy, Mr. Chase reports directly to the Board of Trustees.

Reporting to the Director of Education are:

The Chief Financial Officer, Josh Kramer, has responsibility of the Business and Finance Department overseeing Payroll, Purchasing, Accounting and Transportation services.

The Superintendent of Human Resource Services, Heidi Hildebrand, has responsibility of overseeing all staffing responsibilities and Facilities.

The Superintendents of Education Services, Kelley Ehman, Stacey Gherasim, Joanna Landry, Dave Magnusson and Wade Hackl, have responsibility of overseeing school operations, student services, technology, and all aspects of student achievement. Each is responsible for a group of specified schools.



S. Chase  
Director of Education



J. Kramer  
Chief Financial Officer



H. Hildebrand  
Superintendent of  
Human Resource Services



K. Ehman



S. Gherasim



J. Landry



D. Magnusson



Wade Hackl (Interim)

Superintendents of Education Services

## Infrastructure and Transportation

| School  | Grades  | Location                 |
|---|---------|--------------------------|
| Deshaye Catholic School                         | Pre-K-8 | 37 Cameron Crescent      |
| École St. Angela Merici *                       | K-8     | 6823 Gillmore Drive      |
| École St. Elizabeth *                           | K-8     | 5149 E Green Brooks Way  |
| École St. Mary *                                | Pre-K-8 | 140 N. McIntosh Street   |
| École St. Pius X *                              | K-8     | 3301 Garnet Street       |
| Holy Rosary Community School                    | Pre-K-8 | 3118-14th Avenue         |
| Sacred Heart Community School                   | Pre-K-8 | 1325 Argyle Street       |
| St. Augustine Community School                  | Pre-K-8 | 2343 Edgar Street        |
| St. Bernadette School                           | K-8     | 727 N. McIntosh Street   |
| St. Catherine Community School                  | Pre-K-8 | 150 Brotherton Avenue    |
| St. Dominic Savio School                        | K-8     | 195 Windfield Road       |
| St. Francis Community School                    | Pre-K-8 | 45 Mikkelson Drive       |
| St. Gabriel School                              | K-8     | 3150 Windsor Park Road   |
| St. Gregory School                              | K-8     | 302 Upland Drive         |
| St. Jerome School                               | Pre-K-8 | 770 Rink Avenue          |
| St. Joan of Arc School                          | Pre-K-8 | 10 Dempsey Avenue        |
| St. Josaphat School                             | K-8     | 140 Greenwood Crescent   |
| St. Kateri Tekakwitha School **                 | K-8     | 4415 James Hill Road     |
| St. Maria Faustina School                       | K-12    | 425-15th Avenue          |
| St. Marguerite Bourgeoys School                 | K-8     | 2910 E. Shooter Drive    |
| St. Matthew School                              | Pre-K-8 | 4710 Castle Road         |
| St. Michael Community School                    | Pre-K-8 | 431 Hamilton Street      |
| St. Nicholas School                             | K-8     | 7651 Mapleford Boulevard |
| St. Peter School                                | Pre-K-8 | 150 Argyle Street        |
| St. Theresa School                              | Pre-K-8 | 2707 – 7th Avenue E.     |
| St. Timothy School                              | Pre-K-8 | 280 Sangster Boulevard   |
| Archbishop M.C. O'Neill Catholic High School ** | 9-12    | 134 Argyle Street        |
| Dr. Martin LeBoldus Catholic High School **     | 9-12    | 2330 – 25th Avenue       |
| Michael A. Riffel Catholic High School          | 9-12    | 5757 Rochdale Boulevard  |
| Miller Comprehensive Catholic High School**     | 9-12    | 1027 College Avenue      |
| St. Luke School                                 | K-12    | 625 Elphinstone Street   |
| Mother Teresa Middle School ***                 | 6-8     | 1975 2nd Avenue N.       |

\* French Immersion

\*\* English and French Immersion

\*\*\* Associate School

## Infrastructure Projects

The Regina Catholic School Division facilities include:

- Thirty-two schools located in the City of Regina. The average age of the RCSD schools is 49 years. The oldest school is 108 years old (built in 1914); the three newest schools are five years old, all opened in September 2017.
- The current average utilization of schools is 89% with two schools above 114% and the highest at 117% utilization.
- Population growth and shifts coupled with immigration to the city have caused capacity issues at most schools in the school division. There are currently 21 schools between 80% and 110% utilization and two schools between 114% and 117% utilization.
- The school division's head office, the Catholic Education Centre, is in Regina. The original 8,300 square foot building is 60 years old and an addition of 7,000 square feet is 50 years old. The centre is undersized and not adequate for present use or future growth.
- The school division currently has three major departments located at schools to relieve crowding at the Catholic Education Centre. The Speech and Language Department is located at St. Peter School, and both Information and Library Services and Technology Services are located at Miller Comprehensive Catholic High School.
- The school division has a Maintenance Shop located in the city. The shop is used for storage of materials and supplies, and the fabrication and finish of cabinetry and other school fitments. It is located within a large, fenced compound where maintenance vehicles and equipment are stored.
- Several upgrades and renovations were completed during the 2021-22 fiscal year which included the installation of three new relocatables and partial installation of one new portable and two portable moves to cover shortage of space.
- New St. Pius X/Argyle rebuild project is on-going with completion for 2023-24 school year.

The school division recognizes the link between facility condition and student outcomes. All schools were cleaned and repaired over the summer break. Major and minor infrastructure projects including LED light replacements, re-roofing and some minor interior renovations were completed over the summer months or at times when students are away.

| Infrastructure Projects   |                              |  |                    |
|---|------------------------------|--|--------------------|
| School  | Project                      | Details  | 2021-22 Cost       |
| Miller Comprehensive Catholic High School<br>St. Bernadette School<br>St. Jerome School                             | Roof Repair                  | Roof replacements  | \$1,238,000        |
| St. Bernadette School<br>St. Dominic Savio School<br>St. Timothy School<br>Dr. Martin LeBoldus Catholic High School | Upgrade of interior lighting | Installation of new energy efficient LED interior lighting | 496,300            |
| <b>Total</b>  |                              |  | <b>\$1,734,300</b> |

## Transportation

The Regina Catholic School Division (RCSD) contracts out its transportation services and with the start of the 2021-22 school year a new service provider, First Student, Inc. (First Canada ULC) commenced transporting students. Specialized Transportation is serviced by Regina Paratransit and First Student, Inc.

| Transportation Statistics                                  |            |
|--|------------|
| Students Transported                                       | 4,224      |
| Regina Public School Division Students Transported by RCSD | 302        |
| Transportation Routes                                      | 75         |
| Average One-Way Ride Time                                  | 13 minutes |
| Longest One-Way Ride Time                                  | 52 minutes |

Source RCSD Transportation - September 30, 2021

RCSD and the Regina Public School Division (RPSD) continued their joint transportation partnership since its inception in 2018-19. RCSD transported approximately 300 students for RPSD for the 2021-22 school year at the following schools:

- École St. Elizabeth (RCSD) with École Wascana Plains (RPSD)
- École St. Mary (RCSD) with École Elsie Mironuck (RPSD)

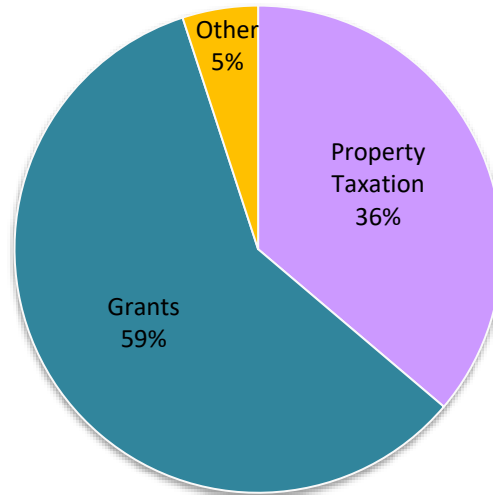
RCSD will no longer be transporting RPSD students at the completion of the 2021-22 school year.

Transportation was continually challenged with a shortage of bus drivers throughout the 2021-22 school year partly resulting from the COVID-19 pandemic. Bus drivers were still hesitant to continue driving if they had underlying health concerns, thus recruiting drivers continued to be a challenge.

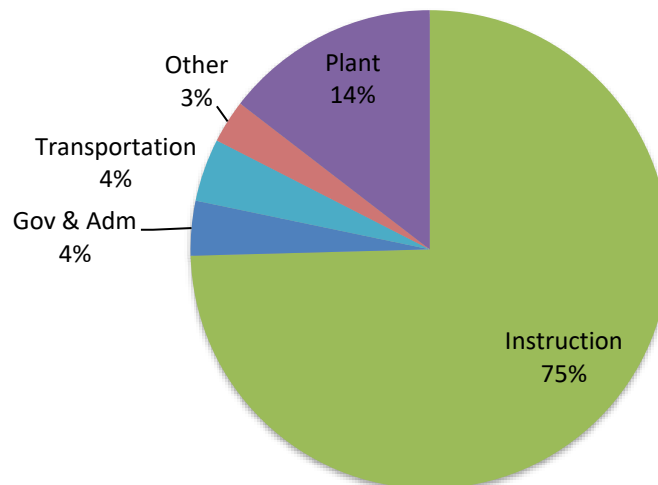
## Financial Overview

### Summary of Revenue and Expenses

**Revenue 2021-22**



**Expense 2021-22**



## Budget to Actual Revenue, Expenses and Variances

|                                       | 2022               | 2022               | 2021               | Budget to<br>Actual<br>Variance | Budget to<br>Actual %<br>Variance | Note |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------------------|------|
|                                       | Budget             | Actual             | Actual             | Over / (Under)                  |                                   |      |
| <b>REVENUES</b>                       |                    |                    | (Restated)         |                                 |                                   |      |
| Property Taxation                     | 45,321,115         | 45,806,161         | 45,401,281         | 485,046                         | 1%                                |      |
| Grants                                | 87,122,479         | 74,405,512         | 85,773,128         | (12,716,967)                    | -15%                              | 1    |
| Tuition and Related Fees              | 152,848            | 185,584            | 140,536            | 32,736                          | 21%                               | 2    |
| School Generated Funds                | 1,953,848          | 1,675,901          | 794,769            | (277,947)                       | -14%                              | 3    |
| Complementary Services                | 1,481,940          | 1,491,752          | 1,439,095          | 9,812                           | 1%                                |      |
| External Services                     | 612,711            | 637,406            | 580,399            | 24,695                          | 4%                                |      |
| Other                                 | 2,924,774          | 2,358,841          | 2,839,985          | (565,933)                       | -19%                              | 4    |
| <b>Total Revenues</b>                 | <b>139,569,715</b> | <b>126,561,157</b> | <b>136,969,193</b> | <b>(13,008,558)</b>             | <b>-9%</b>                        |      |
| <b>EXPENSES</b>                       |                    |                    |                    |                                 |                                   |      |
| Governance                            | 626,692            | 561,935            | 719,776            | (64,757)                        | -10%                              | 5    |
| Administration                        | 4,355,300          | 4,325,836          | 4,482,870          | (29,464)                        | -1%                               |      |
| Instruction                           | 96,898,327         | 98,718,799         | 95,836,031         | 1,820,472                       | 2%                                |      |
| Plant                                 | 18,703,316         | 19,275,262         | 20,174,773         | 571,946                         | 3%                                |      |
| Transportation                        | 5,879,994          | 5,634,654          | 6,355,702          | (245,340)                       | -4%                               |      |
| Tuition and Related Fees              | 97,810             | 34,450             | 69,047             | (63,360)                        | -65%                              | 6    |
| School Generated Funds                | 1,994,982          | 1,544,980          | 813,428            | (450,002)                       | -23%                              | 7    |
| Complementary Services                | 1,290,541          | 1,587,216          | 1,302,791          | 296,675                         | 23%                               | 8    |
| External Services                     | 686,993            | 693,980            | 666,384            | 6,987                           | 1%                                |      |
| Other Expenses                        | 10,500             | 155                | 244                | (10,345)                        | -99%                              | 9    |
| <b>Total Expenses</b>                 | <b>130,544,455</b> | <b>132,377,267</b> | <b>130,421,046</b> | <b>1,832,812</b>                | <b>1%</b>                         |      |
| <b>Surplus (Deficit) for the Year</b> | <b>9,025,260</b>   | <b>(5,816,110)</b> | <b>6,548,147</b>   |                                 |                                   |      |

### Explanation for Variances (All variances that are greater than positive or negative 5% must be explained)

| Note | Explanation   |
|------|---|
| 1    | Under budget due to timing of receipt of property taxes which offset operating grants received as well as less capital grant funding received than anticipated in the budget. |
| 2    | More than budgeted tuition fees received from other school boards for online learning.  |
| 3    | Less than budgeted school generated funds revenue as a result of limited fundraising activities due to COVID-19.  |
| 4    | Other revenue variance is due to GST rebate estimate included in the budget whereas it was not actually recorded as revenue during the year.                                  |
| 5    | Less than budgeted professional development expenditures and Catholic School Community Councils' expenditures.  |
| 6    | Less than budget due to decreased reliance on external agencies to provide education services.  |
| 7    | Less than budget as a result of limited fundraising activities due to COVID-19.   |
| 8    | More program support salary expenditures than budgeted for Pre-Kindergarten.  |
| 9    | Less than budgeted interest expense.  |



## Appendix A – Payee List

### Board Remuneration

| Name                  | Remuneration | Travel      |                 | Professional Development |                 | Other | Total    |
|-----------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|----------|
|                       |              | In Province | Out of Province | In Province              | Out of Province |       |          |
| Bast, Ryan J          | \$34,443     | -           | -               | \$ 885                   | -               | -     | \$35,328 |
| Bonnell, E. Victoria* | 38,665       | -           | -               | 4,138                    | \$3,295         | -     | 46,098   |
| Bresciani, Robert     | 35,130       | -           | -               | 127                      | -               | -     | 35,257   |
| Bushi, Obianuju       | 35,332       | -           | -               | 1,214                    | -               | -     | 36,546   |
| Kowalchuk, Robert     | 31,383       | -           | -               | 375                      | -               | -     | 31,758   |
| Weninger, Shauna **   | 38,542       | -           | -               | 887                      | 2,091           | -     | 41,520   |
| Wilcox, Darren        | 34,533       | -           | -               | -                        | -               | -     | 34,533   |

\*Board Chair

\*\*Deputy Chair

### Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

| Name                   | Amount  |
|------------------------|---------|
| Abuan, Venancio        | 50,894  |
| Abusada, Shawna        | 91,400  |
| Adam, Janalee          | 91,875  |
| Adams, Chelsea         | 84,641  |
| Adedeji, Olushola      | 87,573  |
| Agar, Jason            | 88,105  |
| Agustin, Gerardo       | 54,056  |
| Akinpelu, Oluwakemi    | 102,406 |
| Alcantara, Dennis-Marc | 55,021  |
| Alcantara, Efren       | 50,815  |
| Alimbuyao, Sarah       | 67,804  |
| Alla, Armel            | 63,481  |
| Allen, Allison         | 90,595  |
| Amadi, Jessica         | 76,529  |
| Amichand, Mandy        | 93,056  |
| Anaka, Laura           | 64,023  |
| Ananfack Kowo, Annie   | 68,973  |
| Anaquod, Denise        | 90,347  |
| Anderson, Alison       | 95,379  |

| Name                   | Amount  |
|------------------------|---------|
| Anderson, Lisa         | 91,933  |
| Anderson, Lucie        | 75,968  |
| Anderson, Nicole       | 90,349  |
| Anonas, Nenita         | 94,877  |
| Appell, Tammy          | 116,007 |
| Appleyard, Marcia      | 52,431  |
| Astrope, Kylene        | 91,971  |
| Babyak, Sarah          | 88,329  |
| Bachelu, Blair         | 94,739  |
| Bachiu, Maria          | 90,987  |
| Baiton, Leah           | 79,958  |
| Baker, Alissa          | 92,256  |
| Balaberda, Cory        | 73,248  |
| Balaberda, Pascale     | 66,009  |
| Ball, Marchelle        | 91,301  |
| Banga, Jennifer        | 79,918  |
| Baragar, Jodi          | 100,563 |
| Barilla, Marlyse       | 93,460  |
| Barnes Wilcox, Barbara | 95,118  |

| Name                 | Amount  |
|----------------------|---------|
| Barnes, Leanne       | 66,032  |
| Barnes-Pitka, Rhonda | 95,325  |
| Baron, Kevin         | 94,580  |
| Bartlett, Wade       | 95,367  |
| Bast, Nicole         | 90,347  |
| Bastock, Leanne      | 97,272  |
| Bauer, Christine     | 94,739  |
| Bau, Karl            | 66,133  |
| Baumgarten, Jaymie   | 55,541  |
| Baumgartner, Alana   | 100,137 |
| Baumgartner, Lynsey  | 100,379 |
| Bechtold, Alexander  | 53,455  |
| Beckel, Suzanne      | 95,955  |
| Belair, Lindsay      | 87,237  |
| Belanger, Nicole     | 74,200  |
| Belisle, Paulette    | 126,805 |
| Belof, Jill          | 100,137 |
| Belvedere, Derek     | 90,094  |
| Benard, Micheline    | 96,191  |
| Benham, Catherine    | 90,347  |
| Benko, Dean          | 109,718 |
| Benko, Kirsten       | 95,550  |
| Bernauer, Cymone     | 95,935  |
| Bernhardt, Rebecca   | 88,992  |
| Berry, Kyrie         | 91,135  |
| Beskowiney, Stephan  | 110,070 |
| Biegler, Lawrence    | 134,304 |
| Birrell, Lyn         | 90,000  |
| Birrell, Nathan      | 96,669  |
| Blacklock, Romona    | 100,137 |
| Bladyko, Amy         | 94,207  |
| Bodnarchuk, Peter    | 83,599  |
| Boehm, Leeanne       | 94,739  |
| Bogdan, Tyler        | 106,055 |
| Bohn, Ciara          | 82,792  |
| Bokure, Abede        | 59,832  |
| Bolen Manz, Carol    | 54,604  |
| Bollman, Margaret    | 71,133  |
| Bondy, Cari          | 76,510  |
| Borthwick, Dwight    | 109,707 |

| Name                  | Amount  |
|-----------------------|---------|
| Borys, Heather        | 91,126  |
| Borys, Joanna         | 84,641  |
| Bosgoed, Melissa      | 80,516  |
| Bourquin, Allysha     | 73,305  |
| Boutilier, Kristina   | 97,017  |
| Bowen-Diaz, Alejandra | 58,780  |
| Boyachek, Cheryl      | 59,915  |
| Bracken, Jenna        | 85,479  |
| Brass, Colin          | 94,340  |
| Brass, Jaylene        | 118,643 |
| Bray, Jodie           | 101,247 |
| Brcic, Marley         | 99,258  |
| Brennan, Patrick      | 95,002  |
| Bresciani, Angelina   | 90,347  |
| Bresciani, Matthew    | 93,048  |
| Bresciani, Mitchell   | 87,941  |
| Bresciani, Olivia     | 74,088  |
| Bresciani, Sophie     | 84,369  |
| Brezinsky, Ashley     | 77,628  |
| Bridgeman, Janna      | 92,284  |
| Brochu, Scott         | 80,251  |
| Brodner, Landon       | 92,890  |
| Brown, Corrine        | 91,447  |
| Brown, Daniel         | 91,661  |
| Bucsis, Courtney      | 53,813  |
| Bueno, Joel           | 50,849  |
| Buettner, Kelsey      | 61,182  |
| Burant-Maher, Rolande | 119,947 |
| Burchi-Little, Brenda | 91,398  |
| Burke, Navanga        | 87,841  |
| Burkholder, Keatyn    | 71,824  |
| Burns, Christina      | 75,035  |
| Burns, Morgan         | 88,152  |
| Busby, Christopher    | 108,741 |
| Bzdell, Corinne       | 93,511  |
| Bzdell, Paula         | 68,490  |
| Cabylis, Demetrios    | 71,316  |
| Campbell, Joshua      | 80,132  |
| Cardinal, Brandon     | 60,242  |
| Carignan, Todd        | 92,845  |

| Name                       | Amount  |
|----------------------------|---------|
| Casper, Stephanie          | 110,142 |
| Chabot, Laura              | 95,607  |
| Chagnon, Kimberley         | 90,739  |
| Chapple, Sarah             | 84,358  |
| Charanduk, Cory            | 98,933  |
| Chase, Elena               | 82,173  |
| Chase, Emily               | 63,106  |
| Chase, Michael             | 122,719 |
| Chase, Nicole              | 90,012  |
| Chase, Sean                | 213,596 |
| Chase, Sherry              | 134,731 |
| Chay, Les                  | 69,406  |
| Cherwaty, Ryan             | 73,872  |
| Chevrier, Natalie          | 93,548  |
| Chicilo, Candace           | 129,212 |
| Chomos, Chelsea            | 94,739  |
| Chomos, Patrice            | 91,549  |
| Chomyn, Cameron            | 67,740  |
| Chomyn, Cindy              | 72,654  |
| Chomyn, Morgan             | 52,774  |
| Christopherson, Jacqueline | 97,142  |
| Christopherson, Kelly      | 102,539 |
| Clark, Dryden              | 60,418  |
| Coghill, Noah              | 59,951  |
| Colclough, Shina           | 72,317  |
| Conger, Melody             | 88,947  |
| Conly, Charis              | 59,617  |
| Cook, Michelle             | 92,434  |
| Coolican, Sarah            | 90,169  |
| Cooper, Lisa               | 94,782  |
| Cornish, David             | 94,739  |
| Cote, Bartley              | 124,052 |
| Cote, Terri                | 122,359 |
| Cottrill, Brett            | 67,731  |
| Cottrill, Nat              | 66,978  |
| Courchene, Rachel          | 76,670  |
| Cozine, Daniel             | 120,122 |
| Cozine, Kelly              | 103,957 |
| Crawford, Anna             | 77,178  |
| Cromarty-Zech, Tobi        | 91,660  |

| Name                    | Amount  |
|-------------------------|---------|
| Crompton, Holly         | 90,347  |
| Cronin, Sara            | 95,451  |
| Cronk, Sheri            | 67,395  |
| Cruickshank, Meagan     | 94,738  |
| Csada, Robert           | 95,527  |
| Cummings, Keenan        | 68,316  |
| D Souza, Yvette         | 101,979 |
| Dales, Heather          | 94,026  |
| Daly, Marian            | 150,244 |
| Danaher, John           | 77,180  |
| Danylchuk, D'arcy       | 65,777  |
| Dauphinais, Catherine   | 92,377  |
| Dauphinais, Gilles      | 122,254 |
| Davies-Eltom, Colette   | 97,224  |
| Day, Kali               | 60,859  |
| Day, Ron                | 50,786  |
| Dech, Samantha          | 65,675  |
| Decosse, Ryan           | 92,079  |
| Dejong, Wayne           | 53,985  |
| Delorey, Patricia       | 66,499  |
| Delorme, Chasity        | 53,777  |
| Demaria, Diana          | 76,144  |
| Demeter, Melinda        | 88,772  |
| Desautels, Kimberly     | 91,794  |
| Devine, Dawn            | 96,755  |
| Dickie, Brendan         | 57,377  |
| Dietrich, Danielle      | 50,044  |
| Diiorio, Suzanne        | 91,761  |
| Dizy, Michelle          | 91,981  |
| Dodd, Cassie            | 58,328  |
| Doepker, Christina      | 91,406  |
| Dolha, Courtney         | 72,997  |
| Dombowsky, Shauna       | 94,451  |
| Donnelly, Liza          | 140,765 |
| Dornstauder, Elizabeth  | 58,645  |
| Dornstauder, Rose-Marie | 94,991  |
| Doyle, Jil              | 63,309  |
| Drews, Darren           | 58,300  |
| Drotar, Amanda          | 59,383  |
| Drotar, Jeremy          | 100,137 |

| Name                      | Amount  |
|---------------------------|---------|
| Duczek, Jason             | 94,739  |
| Duczek, Nancy             | 96,298  |
| Dufour Jerrett, Stephanie | 95,900  |
| Duguay, Martin            | 94,302  |
| Dureault, Renee           | 96,087  |
| Dziaduck, Carey           | 91,660  |
| Ebenda Mboutou, Yvette    | 64,537  |
| Eberl, Maureen            | 52,476  |
| Echtner, Nicole           | 76,243  |
| Edmands, Jason            | 94,581  |
| Edmands, Tara             | 90,385  |
| Edquilane, Tristan        | 73,626  |
| Ehman, Kelley             | 174,631 |
| Ehrmantraut, Jacquelyn    | 80,763  |
| Elendu, Candina           | 82,579  |
| Ell, Anita                | 54,239  |
| Ell, Brenda               | 91,336  |
| Ell, Donna                | 91,772  |
| Ell, Dwayne               | 90,347  |
| Ellery, Kari-Anne         | 91,722  |
| Embury, Eyton             | 50,688  |
| Endicott, Denise          | 100,137 |
| Engele, Shelby            | 79,502  |
| Erichsen, Valerie         | 91,880  |
| Erlendson, Tricia         | 110,195 |
| Ettien, Ackah             | 63,012  |
| Evangelista, Gilbert      | 62,682  |
| Ewert, Amanda             | 67,011  |
| Fairbairn, Jessica        | 98,658  |
| Fanous, Feby              | 58,905  |
| Faris, Heather            | 100,563 |
| Faris, Robert             | 69,062  |
| Farris, Lynnette          | 102,938 |
| Fearnside, Anneliese      | 90,449  |
| Fellner, Franchesca       | 92,173  |
| Fennell, Thomas           | 98,677  |
| Ferguson, Tammy           | 100,137 |
| Ferrara Horne, Cheryl     | 94,774  |
| Fetsch, Kevin             | 98,677  |
| Fiissel, Jada             | 90,347  |

| Name                     | Amount  |
|--------------------------|---------|
| Firnesz, Jacqueline      | 91,135  |
| Firnesz, Matthew         | 96,819  |
| Firnesz, Nolan           | 101,188 |
| Firnesz, Rylend          | 66,354  |
| Firnesz, Simon           | 91,014  |
| Fischer, Gregory         | 91,083  |
| Fischer, Tara Lee        | 90,482  |
| Fischer, Tara-Lynn       | 95,197  |
| Fisher, Tara Lynn        | 97,117  |
| Fiske, Michelle          | 75,169  |
| Flegel, Aimee            | 81,645  |
| Fletcher, Michelle       | 94,409  |
| Florek, Matthew          | 91,660  |
| Fluter, Carolyn          | 72,107  |
| Folk, Ryan               | 91,458  |
| Foord, John              | 102,551 |
| Foraie, Amanda           | 82,263  |
| Ford, Clayton            | 95,296  |
| Ford, Erin               | 71,953  |
| Forrest, Leanne          | 118,668 |
| Forrest, Ryan            | 92,071  |
| Fossenier, Scott         | 150,244 |
| Francis, Janelle         | 54,239  |
| Frank, Jessica           | 86,116  |
| Friesen, Catherine       | 84,278  |
| Frohlick, D'arcy         | 115,697 |
| Fuchs, Larry             | 114,491 |
| Fuchs, Tracy             | 130,666 |
| Gaboury, Laura           | 93,601  |
| Gallagher, Nicole        | 84,757  |
| Gallagher, Ryan          | 92,609  |
| Galloway, Stephanie      | 90,398  |
| Gareau, Robert           | 81,954  |
| Garinger, Lee            | 115,788 |
| Garinger, Monica         | 70,744  |
| Gartner, Tamara          | 95,233  |
| Gates, Krista            | 66,425  |
| Gaudet, Jessie           | 50,237  |
| Gavin, Bernadette        | 94,739  |
| Gebreandrias, Zeremariam | 50,724  |

| Name                  | Amount  |
|-----------------------|---------|
| Geiger, Kelly         | 69,134  |
| Geiss, Courtney       | 65,390  |
| Gelinas, Deana        | 94,851  |
| Gelinas, Francois     | 100,623 |
| Gherasim, Scott       | 90,943  |
| Gherasim, Stacey      | 174,631 |
| Ghiglione, Nadine     | 90,347  |
| Gibbons, Blaine       | 62,633  |
| Gibbs, Kory           | 94,739  |
| Gibson, Jennifer      | 98,476  |
| Giesbrecht, Lacey     | 70,620  |
| Giesbrecht, Ryan      | 84,173  |
| Giesbrecht, Shayna    | 82,823  |
| Gilbert, Geoffrey     | 125,448 |
| Giroux, Maegan-Ann    | 87,530  |
| Golden, Chloe         | 64,124  |
| Gonzales, Ronald      | 100,246 |
| Goodman, Deborah      | 58,960  |
| Goodon, Karen         | 90,474  |
| Goulet-Brown, Melanie | 95,527  |
| Grad, Jacqueline      | 90,379  |
| Grad, Rob             | 53,571  |
| Greenough, Allison    | 115,388 |
| Guay, Jennifer        | 64,734  |
| Gyoerick, Kristin     | 96,427  |
| Hackl, Wade           | 149,285 |
| Haggard, Baren        | 57,762  |
| Hall, May             | 100,137 |
| Hallett, Karyn        | 91,238  |
| Halvorsen, Juanita    | 95,743  |
| Hambleton, David      | 94,408  |
| Hamilton, Amanda      | 73,029  |
| Hamilton, Angus       | 70,003  |
| Hammett, Miranda      | 61,971  |
| Hammond, Anita        | 100,994 |
| Hammond, Gaetan       | 100,137 |
| Hancock, Jodie        | 61,416  |
| Hannant, Tracy        | 91,211  |
| Hanson, Lisa Ann      | 106,097 |
| Hanus, Shauna         | 90,347  |

| Name                  | Amount  |
|-----------------------|---------|
| Harbus, Mindy         | 95,528  |
| Harding, Angela       | 95,778  |
| Harley, Jordan        | 65,739  |
| Harper, Shae-Ann      | 68,718  |
| Harrison, Sheryl      | 101,253 |
| Hart, Andrea          | 96,808  |
| Hartney, Desmond      | 94,930  |
| Harvey, Cheryl        | 91,689  |
| Hautcoeur, Lisa       | 92,945  |
| Hayduk, Katherine     | 86,875  |
| Hayes, Graham         | 110,069 |
| Hayward, Ashley       | 91,165  |
| Hegi, Michala         | 95,515  |
| Heidt, Sylvia         | 50,057  |
| Heisler, Amanda       | 90,347  |
| Hendren, Alexandra    | 70,405  |
| Herman, Kathleen      | 81,883  |
| Herschmiller, Bradley | 90,347  |
| Heszheimer, Kim       | 66,977  |
| Hickey, Justine       | 64,623  |
| Hicks, Ryan           | 95,093  |
| Hildebrand, Heidi     | 174,631 |
| Hindle, Erin          | 93,638  |
| Hindmarch, Trina      | 90,346  |
| Hischebett, Leah      | 71,610  |
| Hjelsing, Trina       | 76,749  |
| Hodges, Edward        | 96,182  |
| Hoeving, Ryan         | 50,861  |
| Hoffart, Curtis       | 90,992  |
| Hognerud, Katrina     | 94,739  |
| Holland, Lori         | 75,616  |
| Holliday, Sharlene    | 99,093  |
| Hollinger, Janna      | 100,797 |
| Holt, Nicole          | 91,565  |
| Hope, Leah            | 101,455 |
| Hopfauf-Sliva, Carly  | 95,414  |
| Hornung, Sheri        | 90,347  |
| Horsman, Courtney     | 75,280  |
| Horvath, Rhonda       | 100,246 |
| Houk, Rodney          | 98,486  |

| Name                 | Amount  |
|----------------------|---------|
| Houk, Shannon        | 53,813  |
| Hovdebo, Marcia      | 72,318  |
| Howat, Cindy         | 61,346  |
| Hrynkiw, Jill        | 57,954  |
| Hubenig, Sara        | 64,225  |
| Huber, Jessica-Lynn  | 71,964  |
| Hubic, Brant         | 90,347  |
| Huel, Chad           | 90,347  |
| Huerto, Jenny        | 53,927  |
| Hugie, Kristopher    | 63,221  |
| Hynd, Sara           | 90,418  |
| Hynes, Curtis        | 91,625  |
| Ibon, Robert         | 50,877  |
| Istace, Karen        | 115,190 |
| Jacek-Flaman, Amanda | 90,347  |
| Jackson, Alannah     | 93,631  |
| Jackson, Eric        | 91,468  |
| James, Ryan          | 77,841  |
| Jamieson, Kenzie     | 100,199 |
| Janeczko, Kyle       | 80,879  |
| Jarikre, Ejiroghene  | 73,226  |
| Jeannot, Brian       | 119,234 |
| Jensen, Michelle     | 90,692  |
| Joa, Kyrsten         | 67,114  |
| Johnson, Chantel     | 95,516  |
| Johnson, Jennifer    | 100,337 |
| Jones, Dawn          | 98,356  |
| Josie, Joelle        | 91,497  |
| Jost, Janet          | 95,538  |
| Jost, Thomas         | 100,400 |
| Juzyszyn, Stephanie  | 82,879  |
| Kaczmarski, Loretta  | 92,590  |
| Kajati, Alison       | 61,355  |
| Kalenchuk, Heather   | 101,605 |
| Kaminski, Megan      | 88,062  |
| Kampman, Christopher | 95,004  |
| Kampman, Matthew     | 68,265  |
| Kauf, Arkin          | 97,054  |
| Kayter, Aleah        | 86,422  |
| Keen, Darla          | 90,872  |

| Name                    | Amount  |
|-------------------------|---------|
| Keith, Melanie          | 109,565 |
| Keleta, Zereslasie      | 58,468  |
| Kendall, Heather        | 70,144  |
| Kendel, Krista          | 96,905  |
| Kerr, Trevor            | 82,447  |
| Kezema, Conner          | 55,853  |
| Kilkenny, Jaclyn        | 94,785  |
| King, Juanelle          | 53,813  |
| Kirkup, Darren          | 51,328  |
| Klein, Kristopher       | 79,434  |
| Kleisinger, Curtis      | 190,974 |
| Kleisinger, James       | 79,249  |
| Kleisinger, Patrick     | 55,373  |
| Klippenstein, Alisa     | 94,739  |
| Knight, Charmaine       | 91,951  |
| Knight, Michael         | 101,057 |
| Knobel, Natasha         | 67,379  |
| Koback, Megan           | 72,607  |
| Kobelsky, Carolynne     | 93,583  |
| Kondzielewski, Marie    | 93,683  |
| Kooger Vixamar, Cari    | 75,228  |
| Koroluk, Karen          | 95,264  |
| Koskie, Daniel          | 75,553  |
| Kot, Garrett            | 90,347  |
| Kowalski, Brennan       | 62,231  |
| Kowalski, Marcellina    | 96,917  |
| Kowalyk, Bailey         | 67,361  |
| Kozak, Colleen          | 91,900  |
| Kramer, Joshua          | 170,938 |
| Kreklewich, Terri       | 94,856  |
| Kristoff, Colin         | 100,137 |
| Krueger, Patrice        | 94,739  |
| Kryzanowski, Marguerite | 93,601  |
| Kuntz, Cheryl           | 50,782  |
| Kuntz, Kevin            | 90,609  |
| Kuntz, Lisa             | 90,371  |
| Kuntz, Scott            | 96,341  |
| Kupper, Sheri           | 96,355  |
| Kuster, Jody            | 94,408  |
| Kuster, Shawn           | 59,157  |

| Name                | Amount  |
|---------------------|---------|
| Kuz, Dean           | 97,547  |
| Labelle, Krista     | 67,131  |
| Lacasse, Diane      | 113,412 |
| Lacell, Trevor      | 50,726  |
| Lach, Karen         | 90,347  |
| Lamb, Nancy         | 91,117  |
| Landry, Joanna      | 174,631 |
| Landry, Julius      | 77,085  |
| Lang, Carter        | 83,578  |
| Lang, Danielle      | 91,579  |
| Lang, John          | 115,145 |
| Lang, Lydell        | 90,347  |
| Lang, Mark          | 95,259  |
| Langen, Amy         | 96,971  |
| Langlois, Alycia    | 65,249  |
| Lareau, Joel        | 71,385  |
| Larose, Paige       | 58,681  |
| Laursen, Jillian    | 100,663 |
| Lauzon, Jennifer    | 56,692  |
| Lavoie, Lauren      | 69,833  |
| Leblanc, Natalie    | 95,133  |
| Leblond, Ryan       | 93,487  |
| Leboldus, Sara      | 90,759  |
| Lecouffe, Shannon   | 91,896  |
| Lefebvre, Chloe     | 77,501  |
| Leibel, Karen       | 97,696  |
| Leitner, Sarah      | 75,798  |
| Lekivetz, Elizabeth | 92,803  |
| Lenic, Amber        | 96,179  |
| Lewis, Riley        | 84,386  |
| Liebel, Laura       | 70,894  |
| Ling, Rachel        | 93,846  |
| Lipp, Kelsey        | 83,750  |
| Lizee, Daniel       | 131,762 |
| Lizee, Honni        | 103,985 |
| Logan, Miquel       | 71,464  |
| Lorencz, Brittany   | 64,099  |
| Lorencz, Cheri      | 70,314  |
| Lorencz, Laura      | 96,345  |
| Lozinski, Cindy     | 61,318  |

| Name                       | Amount  |
|----------------------------|---------|
| Luce, Mavis                | 93,425  |
| Luce, Raymond              | 52,552  |
| Lucero, Anna               | 91,816  |
| Lucyk, Leonora             | 91,903  |
| Luff, Sheila               | 70,992  |
| Lumbard, Jennifer          | 83,915  |
| MacDougall, Courtney       | 57,173  |
| MacLeod, Lindsey           | 97,829  |
| MacLeod, Nicole            | 74,086  |
| Magnusson, David           | 174,631 |
| Magnusson, Jenna           | 67,021  |
| Magnusson, Kelly           | 90,347  |
| Mah, William               | 71,333  |
| Mahajan, Renee             | 101,910 |
| Maier, Leah                | 100,447 |
| Malawski, Nicole           | 67,406  |
| Malick, Marie              | 70,652  |
| Manastyrski, Jordan        | 68,976  |
| Mann, Sandra               | 95,429  |
| Mann-Felske, Bradie        | 79,431  |
| Mannion, Edward            | 94,739  |
| Mantyak McDonald, Jennifer | 91,198  |
| Marchand, April            | 90,520  |
| Marcotte, Lisa             | 101,073 |
| Marin, Brian               | 92,896  |
| Mario, Breanne             | 74,797  |
| Marion, Brian              | 90,451  |
| Markowicz-Troy, Elena      | 72,294  |
| Marshall, Michelle         | 94,739  |
| Martin, Daylia             | 59,674  |
| Martinez, Daisy            | 53,253  |
| Marwick, Jaeden            | 59,957  |
| Masaoay, Crisanto          | 72,216  |
| Massey, Megan              | 54,321  |
| Masur, Melony              | 81,874  |
| Matlock, Brett             | 97,758  |
| Matt, Chelsea              | 94,636  |
| Mazden, Shelley            | 91,107  |
| Mazur, Mariah              | 69,826  |
| Mbanza, Mutangilayi        | 70,640  |

| Name               | Amount  |
|--------------------|---------|
| McBeth, Trisha     | 100,137 |
| McCallum, Cassie   | 55,743  |
| McCalmon, Eric     | 96,558  |
| McCalmon, Laura    | 89,812  |
| McCann, Lisa       | 92,809  |
| McCarthy, Caitlin  | 70,657  |
| McCaughey, Colleen | 67,146  |
| McClare, Sabrina   | 93,361  |
| McCloy, Chantel    | 50,048  |
| McCulloch, Jessi   | 109,107 |
| McCulloch, Robert  | 101,088 |
| McFee, Jayde       | 78,122  |
| McGeough, Jacob    | 73,882  |
| McGill, Andrea     | 67,210  |
| McKechnie, Sharon  | 92,219  |
| McLean, Wade       | 94,831  |
| McLellan, Meagan   | 75,055  |
| McLennan, Leanne   | 61,024  |
| McManus, Amy       | 91,284  |
| McMillan, Harmony  | 96,542  |
| McMillan, Suzanne  | 91,016  |
| Meadowcroft, Cheri | 91,076  |
| Medhin, Kebreab    | 50,773  |
| Meier, Paul        | 50,882  |
| Mejia, Andre       | 78,916  |
| Melnychuk, Sherri  | 91,308  |
| Menhart, Milos     | 94,739  |
| Mennie, Sarah      | 62,642  |
| Mensah, Robert     | 70,750  |
| Mercado, Eumir     | 72,842  |
| Merk, Janet        | 91,398  |
| Merk, Shelley      | 80,191  |
| Messer, Christine  | 95,504  |
| Metz, Cassie       | 63,163  |
| Metz, Thomas       | 97,529  |
| Meyer, Ashlyn      | 67,868  |
| Meyer, Vincent     | 90,347  |
| Mihial, Katherine  | 71,596  |
| Millette, Theresa  | 54,239  |
| Mills, Gerrie      | 50,802  |

| Name                   | Amount  |
|------------------------|---------|
| Milo, Tammie           | 95,349  |
| Milos, Pamela          | 61,259  |
| Missens, Amanda        | 61,523  |
| Mitchell, Natalie      | 109,549 |
| Mohr, Nicole           | 99,049  |
| Moisuk, Amanda         | 80,783  |
| Molesky, Renee         | 71,254  |
| Molleken, Stacey       | 90,347  |
| Molnar-Fluter, Natasha | 64,389  |
| Montague, Ryan         | 90,871  |
| Montenegro, Renee      | 90,347  |
| Montero De Moore, Nora | 112,923 |
| Moran, Glen            | 56,818  |
| Morgan, Terry          | 120,791 |
| Morhart, Carrie        | 95,264  |
| Morhart, Lindsay       | 109,885 |
| Moriarty, Kristy       | 54,570  |
| Morley, Kiersten       | 69,187  |
| Morley, Lyle           | 102,926 |
| Moser, Laura           | 61,859  |
| Moskowsky, Greg        | 91,398  |
| Mougeot, Sara          | 85,049  |
| Mrazek, Jamie          | 84,641  |
| Murray, Clayton        | 110,717 |
| Murray, Jacqueline     | 92,986  |
| Mushumanski, Amanda    | 96,333  |
| Myers, Jamie           | 67,333  |
| Nagel Zeller, Kimberly | 104,752 |
| Nakutnyy, Katerina     | 111,668 |
| Neal Langdon, Mary     | 92,568  |
| Neigum, Jamie          | 118,502 |
| Neiles, Susan          | 91,432  |
| Nelson, David          | 100,137 |
| Nelson, Jo-Anne        | 88,935  |
| Nelson, Joelle         | 52,568  |
| Nelson, Kenna          | 106,556 |
| Nelson, Robert         | 94,742  |
| Neumann, Jason         | 95,443  |
| Neumann, Tricia        | 91,135  |
| Nicolson, Carmel       | 107,234 |



| Name                        | Amount  |
|-----------------------------|---------|
| Nicolson, Cole              | 66,552  |
| Nicurity, Renee             | 92,238  |
| Nielsen, Russell            | 85,542  |
| Nishnik, Kyla               | 59,945  |
| Nishnik, Lynette            | 95,939  |
| Nistor, Geraldine           | 92,358  |
| Norminton, Jennifer         | 91,849  |
| Norris, Monica              | 124,625 |
| Norton, Amanda              | 92,122  |
| Novak, Lisa                 | 83,383  |
| Nowosad, Michael            | 77,047  |
| Ntawuhorageze, Ernest       | 54,350  |
| Ogunseye, Bolutife          | 61,559  |
| Olsen, Brigitte             | 84,364  |
| Onrait, Morgan              | 85,848  |
| Onza, Pedro                 | 58,264  |
| Orr, Alyssa                 | 66,703  |
| Orthner, Jolene             | 101,091 |
| Ortman, Pamela              | 98,309  |
| Oszust, Joanne              | 101,983 |
| Ottenbreit, Kyle            | 97,549  |
| Ottenbreit, Tyler           | 108,241 |
| Owens, Jennifer             | 100,756 |
| Owens, Paul                 | 114,050 |
| Paez, Adaluz                | 100,965 |
| Paidel, Kate                | 68,352  |
| Palagitska-Kenyuk, Svitlana | 50,417  |
| Palmarin, Daniel            | 91,598  |
| Papandreou, Barbara         | 76,659  |
| Parisien, Clayton           | 92,442  |
| Parisien, Kimberly          | 92,475  |
| Parisien, Victoria          | 77,103  |
| Park, Paul                  | 80,904  |
| Parrott, Tracy              | 88,340  |
| Pascal, Lynette             | 69,661  |
| Patenaude, Cindy            | 62,694  |
| Patterson, Hannah           | 95,417  |
| Paul, Hannah                | 69,225  |
| Paul, Marla                 | 90,872  |
| Pawliw, Shirley             | 59,705  |

| Name                       | Amount  |
|----------------------------|---------|
| Paysen, Jaimie             | 99,800  |
| Pearce, Megan              | 76,002  |
| Pearce, Shawn              | 129,303 |
| Peat, Jacqueline           | 128,276 |
| Pellerin, Kyle             | 82,903  |
| Pelletier, Gregory         | 94,739  |
| Perrault, Connie           | 94,773  |
| Perrault, Lesley           | 92,981  |
| Perreaux, Johnny           | 53,927  |
| Perreaux, Robin L          | 80,548  |
| Perron, Cindy              | 90,872  |
| Perron, Linda              | 91,998  |
| Peters, Jenna              | 91,399  |
| Pettigrew Steadman, Tammie | 100,540 |
| Phair, Michelle            | 92,701  |
| Phaneuf, Daniel            | 95,084  |
| Piedad, Manolito           | 50,481  |
| Pilon, Derek               | 87,668  |
| Pinnow-Weber, Jocelyn      | 95,280  |
| Pirot, Corinne             | 90,347  |
| Pitzel, Mandy              | 90,347  |
| Poirier, Courtney          | 87,403  |
| Polk, Mary                 | 65,585  |
| Pontius, Heather           | 89,365  |
| Pool, Michelle             | 94,739  |
| Porter, Diana              | 98,193  |
| Porter, Jacob              | 75,851  |
| Postma, Coralie            | 76,071  |
| Powley, Carter             | 71,100  |
| Prifti, Spyros             | 51,169  |
| Prifti, Vasila             | 61,281  |
| Prysliaik, Jonas           | 109,825 |
| Pusch, Amy                 | 92,878  |
| Puscus, Christina          | 83,273  |
| Puscus, Jordan             | 81,673  |
| Quiroz-Norman, Karen       | 116,483 |
| Radons, Glenn              | 59,914  |
| Radons, Richard            | 58,752  |
| Ramdez, Paula              | 93,958  |
| Ranger, Samantha           | 81,197  |

| Name                    | Amount  |
|-------------------------|---------|
| Ratcliffe, Melissa      | 91,994  |
| Rath, Serena            | 95,674  |
| Rau, Melissa            | 80,514  |
| Reavie, Michael         | 110,210 |
| Reding, Yvonne          | 91,135  |
| Redler, Carla           | 97,097  |
| Redler, Jessica         | 96,053  |
| Redler, Trevor          | 105,304 |
| Reed, Ellen             | 94,287  |
| Reed, Patrick           | 85,409  |
| Resch, Jennifer         | 116,308 |
| Richards, Emily         | 75,376  |
| Richards-Bailey, Luna   | 90,233  |
| Richter Goddard, Amanda | 64,701  |
| Richter, Adam           | 92,448  |
| Richter, Michelle       | 97,951  |
| Ridgway, Colleen        | 87,125  |
| Rieder, Emily           | 59,127  |
| Rieder, Gregory         | 92,150  |
| Rieger, Korrin          | 91,125  |
| Rieger, Sheldon         | 96,950  |
| Riffel, Petra           | 92,528  |
| Ring, Gabrielle         | 73,997  |
| Ripplinger, Micheal     | 65,079  |
| Roberts, Jocelyn        | 88,627  |
| Robertson, Daphnie      | 94,739  |
| Rockthunder, Audrey     | 90,496  |
| Rodriguez, Genna        | 109,751 |
| Rogoschewsky, Dana      | 75,163  |
| Romanchuk, Ashley       | 80,902  |
| Romanyk, Chelsea        | 62,706  |
| Rose, Tammy             | 63,975  |
| Ross, Dawn              | 91,839  |
| Ross, Sarah             | 73,275  |
| Roundell, Shantelle     | 95,935  |
| Rubrecht, Markus        | 127,627 |
| Rudderham, Charlene     | 56,159  |
| Rudd-McPherson, Chelsey | 96,473  |
| Ruschiensky, Amanda     | 90,873  |
| Ryall, Rebecca          | 82,791  |

| Name                       | Amount  |
|----------------------------|---------|
| Ryhorchuk, Danielle        | 92,600  |
| Sackville, Caroline        | 73,443  |
| Salim, Amanda              | 57,117  |
| Sandercock, Jeannie        | 61,535  |
| Sanville, Amy              | 113,990 |
| Sarvari, Alex              | 61,206  |
| Sather, Kendall            | 71,597  |
| Saworski, Alicia           | 68,222  |
| Sayer, Therisa             | 90,950  |
| Sazynski, Angela           | 90,938  |
| Schaaf, Susan              | 89,729  |
| Schaan, Bernadette         | 89,968  |
| Schaan, Robert             | 100,315 |
| Schaffer, Pamela           | 96,834  |
| Scheibel, Shelley          | 96,315  |
| Schieman, Karen            | 95,262  |
| Schikowsky, Jennifer       | 95,049  |
| Schiltz, Teagan            | 75,424  |
| Schmidt, Brenda            | 94,739  |
| Schmidthiesler, Joseph     | 51,154  |
| Schmitz, Mallory           | 88,475  |
| Schmitz, Ryan              | 96,032  |
| Schoff, Danna              | 72,664  |
| Schoff, Lee An             | 92,258  |
| Schultz, Carly             | 59,957  |
| Schultz, Dorinda           | 95,838  |
| Schultz, Jade              | 50,756  |
| Schuweiler-Frizzell, Sarah | 61,635  |
| Schwebius, Dean            | 120,053 |
| Scollan, Amber             | 97,242  |
| Scollan, Paul              | 95,608  |
| Sears, Douglas             | 130,369 |
| Seck, Brooklynn            | 52,897  |
| Seidler, Jason             | 61,664  |
| Seitz, Heather             | 67,804  |
| Selinger, Sandra           | 117,229 |
| Senger, Staci              | 96,230  |
| Senger, Stephanie          | 75,751  |
| Sentes, Brian              | 57,271  |
| Sentes, Cynthia            | 55,582  |

| Name                         | Amount  |
|------------------------------|---------|
| Sentes, Daniel               | 77,333  |
| Shaw, Lindsay                | 90,589  |
| Sherar, Mitchel              | 94,743  |
| Shuba, Diana                 | 86,253  |
| Shyian, Olena                | 84,085  |
| Shynkaruk, Tricia            | 111,304 |
| Sifert, Erin                 | 71,291  |
| Silverman, Kelly             | 94,739  |
| Sinclair, Chelsie            | 76,770  |
| Sirdar, Yvonne               | 115,689 |
| Sirke, Kara                  | 70,867  |
| Sirois, Natalie              | 51,189  |
| Sitter, Shalyn               | 53,810  |
| Skotnitsky, Paula            | 94,739  |
| Smadu, Joachim               | 100,523 |
| Smith, Bailey                | 69,865  |
| Smith, Mitchell              | 61,964  |
| Sokalofsky, Tanner           | 71,668  |
| Sonntag, Johnathan           | 69,385  |
| Spelliscy, Vanessa           | 89,880  |
| St Amand, Maurice            | 123,890 |
| St Amand, Timothy            | 98,282  |
| St.Onge, Erin                | 90,347  |
| Stephen, Jacquelyn           | 96,748  |
| Stephen, Kenneth             | 66,739  |
| Stephenson, Elizabeth        | 94,978  |
| Stewart, Rachel              | 84,460  |
| Stewart-Mitchell, Jennifer   | 113,540 |
| Stockbrugger, Carie          | 97,066  |
| Stoja, Ilda                  | 62,273  |
| Stom-Anthony, Samantha       | 100,137 |
| Storms, Kerri                | 70,977  |
| Stratilo-Campbell, Elisabeth | 90,897  |
| Stricker, Mackenzie          | 64,219  |
| Strueby, Krista              | 100,137 |
| Strueby, Nadine              | 90,347  |
| Strueby-Denkert, Jolene      | 97,526  |
| Sullivan, Fawn               | 96,698  |
| Sutherland, Wendy            | 91,480  |
| Sutter, Chloe                | 67,051  |

| Name                         | Amount  |
|------------------------------|---------|
| Sutter, Nyka                 | 67,212  |
| Suwala, Bernadine            | 95,360  |
| Swartz, Jessica              | 67,489  |
| Sylvestre, Vanessa           | 90,393  |
| Synk, Rosalie                | 96,835  |
| Tchemebe Kuemegne, Valery    | 71,262  |
| Terry, Tana                  | 59,431  |
| Thellend, Eric               | 72,216  |
| Thick, Kurtis Troy           | 110,464 |
| Thiele, Laurie               | 90,347  |
| Thompson, Kendra             | 95,778  |
| Thurman, Kerri               | 61,427  |
| Thurmeier, Erin              | 90,347  |
| Tochor, Claire               | 65,979  |
| Tocker, Russell              | 65,382  |
| Tokarz, Allison              | 91,205  |
| Tomporowski, Samantha        | 64,390  |
| Tomyn, Anne                  | 63,979  |
| Toniello, Paul               | 71,631  |
| Tonita, Jeffrey              | 103,312 |
| Tourigny, Paul               | 128,093 |
| Trapane, Jeanette            | 72,215  |
| Tremblay, Joanne             | 70,293  |
| Tremblay, Leanne             | 68,118  |
| Treptau, Christine           | 90,429  |
| Troy, Trevor                 | 107,840 |
| Trudelle, Kathy              | 91,798  |
| Turcotte, Martin             | 74,492  |
| Turlock, Kirsten             | 68,476  |
| Turmel, Celine               | 90,431  |
| Untereiner, Dawn             | 72,295  |
| Untereiner, Jennifer         | 97,928  |
| Ursan, Jodi                  | 91,742  |
| Urszulan, Darrel             | 69,690  |
| Valiquette-Norton, Genevieve | 94,739  |
| Van Bendegem, Joyce          | 91,184  |
| Van Betuw, Paul              | 124,487 |
| Van Jarikre, An              | 94,739  |
| Van Parys, Craig             | 94,739  |
| Vany, Carrie Nicole          | 127,304 |

| Name                     | Amount  |
|--------------------------|---------|
| Vaughn, Wendy            | 84,775  |
| Vendramin, Dean          | 105,640 |
| Vogelsang, Annette       | 90,345  |
| Vollet, Tina             | 121,901 |
| Volpe, Luca              | 65,850  |
| Von Staden, Anna         | 95,440  |
| Wahl, James              | 121,136 |
| Wahl, Monique            | 105,448 |
| Wall, Amanda             | 95,264  |
| Wallick, Bruce           | 50,845  |
| Ward, Adam               | 103,926 |
| Ward, Andrea             | 134,731 |
| Wark, Brianna            | 51,087  |
| Wark, Melodie            | 91,079  |
| Warnecke, Kyla           | 94,738  |
| Waronek, Louise          | 85,267  |
| Watson, Tracy            | 51,759  |
| Watt, Adam               | 65,240  |
| Weafer, Della            | 91,901  |
| Webb, Carla              | 92,007  |
| Webb, Kyle               | 100,397 |
| Weber, Kelly Jean        | 95,632  |
| Weins, Andrea            | 90,347  |
| Weir, Janelle            | 60,010  |
| Weir, William            | 120,588 |
| Weisgerber, Angela       | 86,497  |
| Welburn, Cynthia         | 91,130  |
| Weller, Tanya            | 50,228  |
| Wenaus, Leah             | 76,302  |
| Wenga Ntcheping, Bernard | 95,771  |
| Wernikowski, Jillian     | 73,104  |
| Wernikowski, Mark        | 121,910 |
| West, Gordon             | 64,921  |
| West, Teresa             | 90,248  |
| West, Twylla             | 88,947  |
| White, Shawn             | 95,552  |
| White, Stephany          | 96,776  |
| Whitestar, Evan          | 60,884  |
| Whitney, Jennifer        | 94,851  |
| Wickenheiser, David      | 96,392  |

| Name               | Amount  |
|--------------------|---------|
| Wild, Brittney     | 83,278  |
| Wiley, Erin        | 107,181 |
| Wilhelm, Evanne    | 68,204  |
| Willford, Jillana  | 67,443  |
| Willson, Kimberly  | 98,616  |
| Wilton, Jodi       | 112,837 |
| Wilyman, Kelly     | 90,658  |
| Wingert, Kimberley | 82,154  |
| Winter, Mark       | 90,646  |
| Wiseman, Vanessa   | 84,908  |
| Wolensky, Leanne   | 91,951  |
| Wolf, Christine    | 91,772  |
| Wolf, Michael      | 100,535 |
| Wollbaum, Helga    | 50,526  |
| Wong, Jasmin       | 72,627  |
| Wood, Tricia       | 91,867  |
| Woodrow, Carrie    | 55,698  |
| Woolley, Brenda    | 61,096  |
| Woolley, Conor     | 71,131  |
| Woytowich, Logan   | 91,327  |
| Wright, Murray     | 100,656 |
| Wright, Tyler      | 121,486 |
| Wyllychuk, Donna   | 57,393  |
| Yakichuk, Marc     | 93,070  |
| Yanko, Robin       | 59,312  |
| Yano, Crysta       | 84,541  |
| Yaremko, Brennan   | 95,043  |
| Yeo, Gail          | 92,685  |
| Yu, Jimmy          | 50,910  |
| Yung, Annlise      | 71,468  |
| Yung, Sandra       | 91,559  |
| Zacharias, Caitlin | 68,311  |
| Zacharias, Cassidy | 65,176  |
| Zampese, Deena     | 92,500  |
| Zampese, Leanne    | 96,340  |
| Zatylny, Benedict  | 50,840  |
| Zatylny, Ken       | 62,592  |
| Zawacki, Carla     | 91,450  |
| Zerai, Berhe       | 50,935  |
| Zerr, Jeffrey      | 73,304  |

| Name             | Amount |
|------------------|--------|
| Zook, Maraya     | 87,393 |
| Zorn, Jennifer   | 91,134 |
| Zumstein, Marcus | 69,590 |

| Name            | Amount |
|-----------------|--------|
| Zwart, Allysa   | 77,068 |
| Zwarych, Shauna | 56,631 |
| Zylak, Michael  | 72,021 |

## Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

| Name                               | Amount    |
|------------------------------------|-----------|
| 3twenty Solutions Inc.             | 151,755   |
| Accelerated Driving Academy Ltd.   | 153,586   |
| Action Roofing Ltd.                | 970,484   |
| Action Sewer & Drain               | 52,268    |
| ALFA Engineering Ltd.              | 54,140    |
| Amazon                             | 205,508   |
| Aon Canada Inc.                    | 558,597   |
| Benchmark PPE                      | 108,831   |
| CF Asphalt                         | 249,769   |
| CharacterStrong                    | 66,829    |
| City Of Regina                     | 507,882   |
| Corefour Inc.                      | 137,290   |
| CP Distributors Ltd                | 58,129    |
| Croft Electric Ltd.                | 284,810   |
| Dalrymple Construction Ltd.        | 72,149    |
| Demand Janitorial Equipment        | 54,732    |
| Do-All Floors                      | 103,724   |
| EDCO Plumbing & Heating            | 416,480   |
| Executive Protection Services      | 51,893    |
| FirstCanada ULC                    | 5,686,801 |
| GenX Solutions                     | 185,753   |
| Gordon Food Service Canada Ltd.    | 53,129    |
| HBI Office Plus Inc.               | 137,337   |
| Hewlett-Packard Financial Services | 173,482   |
| Imperial Dade Canada Inc.          | 270,919   |
| Indigo                             | 80,010    |
| Inland Audio Visual Ltd.           | 56,779    |
| JPH Consulting Ltd.                | 94,339    |
| Klean King Vac Ltd.                | 104,328   |

| Name                                     | Amount    |
|--|-----------|
| Lifetouch Canada                         | 68,139    |
| Loblaw's                                 | 71,185    |
| Long & McQuade (Saskatchewan)            | 61,077    |
| Loraas Disposal South Ltd.               | 51,949    |
| Mengel Floor and Window Fashion          | 187,931   |
| Mr. B's Driving School                   | 178,805   |
| Number Ten Architectural Group           | 151,826   |
| Palmers Electric Ltd.                    | 233,857   |
| Pearson Canada Inc.                      | 385,349   |
| Powerland Computers Ltd.                 | 445,488   |
| Quorex Construction Services             | 8,736,029 |
| Rand Teed Consulting                     | 86,872    |
| Real Canadian Superstore                 | 99,627    |
| Real Canadian Wholesale Club #67         | 116,890   |
| Regina Asphalt Paving                    | 104,895   |
| Regina High Schools Athletic Association | 142,869   |
| Regina School Division No. 4             | 110,974   |
| Royale Driving Academy                   | 138,150   |
| Rubicon, A Savvas Company                | 120,706   |
| Safeway                                  | 59,003    |
| SaskEnergy Incorporated                  | 782,731   |
| Saskatchewan Finance Revenue Division    | 57,150    |
| Saskatchewan Worker's Compensation Board | 371,474   |
| SaskPower                                | 1,589,031 |
| SaskTel                                  | 266,877   |
| Scholastic Canada Ltd.                   | 160,800   |

| Name                            | Amount    |
|---------------------------------|-----------|
| Seal-It Up Roofing Ltd.         | 349,650   |
| Seesaw Learning Inc.            | 110,201   |
| Shanahan's Limited Partnership  | 54,646    |
| Silver Screen Sportswear        | 86,055    |
| Somerset Equipment Finance Ltd. | 1,154,207 |
| South Country Equipment         | 102,338   |
| Sportfactor Inc.                | 70,017    |
| SPRA - A Joint Venture          | 276,112   |
| Staseson Klein Applicators      | 58,518    |
| Supreme Office Products         | 342,219   |

| Name                           | Amount    |
|--------------------------------|-----------|
| TC Media Livres Inc.           | 83,182    |
| Trade West Equipment Ltd.      | 124,302   |
| United Library Service         | 50,401    |
| University Of Regina           | 67,628    |
| US Bank National Association   | 4,493,656 |
| W.K.S. Professional Driving    | 95,316    |
| Wal-Mart Canada Inc.           | 70,831    |
| Walter's Industrial Mechanical | 56,248    |
| Western Electrical Management  | 198,934   |
| Wood Cogger Ltd.               | 50,582    |

## Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above category.

| Name  | Amount     |
|---|------------|
| CUPE Local Union 1125                               | 76,498     |
| London Life Insurance Company                       | 2,461,224  |
| Receiver General of Canada                          | 27,208,183 |
| Regina Catholic Schools Teachers Association        | 160,371    |
| Saskatchewan Professional Teachers Regulatory Board | 86,401     |

| Name                                   | Amount    |
|--|-----------|
| Saskatchewan School Boards Association | 1,442,240 |
| Saskatchewan Teachers Federation       | 8,826,381 |
| Teachers Superannuation Commission     | 139,590   |

## **Appendix B – Management Report and Audited Financial Statements**

[REDACTED]

## Audited Financial Statements

[REDACTED]

Of the Regina Roman Catholic Separate School Division No. 81

School Division No. 2160000

For the Period Ending: August 31, 2022

Josh Kramer  
Chief Financial Officer

Dudley & Company LLP

Auditor

Note - Copy to be sent to Ministry of Education, Regina

[REDACTED]

Saskatchewan 



## Management's Responsibility for the Financial Statements


The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.


The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

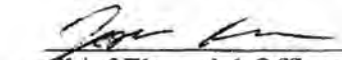
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, Dudley & Company LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Regina Roman Catholic Separate School Division No. (81):

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 21, 2022

## INDEPENDENT AUDITORS' REPORT

To the Board of Education of the  
Regina Roman Catholic Separate  
School Division No. 81

### *Opinion*

We have audited the financial statements of the Regina Roman Catholic Separate School Division No. 81, which comprise the statement of financial position as at August 31, 2022 and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the school division as at August 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the school division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Information*

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditors' report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Annual Report prior to the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditors' report. We have nothing to report in this regard.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the school division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to dissolve the school division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the school division's financial reporting process.

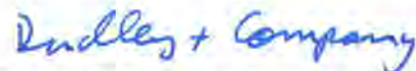
### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the over-ride of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the school division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the school division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the school division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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Dudley & Company LLP  
Chartered Professional Accountants

Regina, Saskatchewan  
November 23, 2022



**Regina Roman Catholic Separate School Division No. 81**  
**Statement of Financial Position**  
**as at August 31, 2022**

|   | 2022               | 2021                    |
|---|--------------------|-------------------------|
|   | \$                 | \$                      |
| <b>Financial Assets</b>                           |                    | (Restated - Note 2 (i)) |
| Cash and Cash Equivalents                         | 37,481,097         | 46,323,358              |
| Accounts Receivable (Note 6)                      | 4,233,795          | 5,878,502               |
| <b>Total Financial Assets</b>                     | <b>41,714,892</b>  | <b>52,201,860</b>       |
| <b>Liabilities</b>                                |                    |                         |
| Accounts Payable and Accrued Liabilities (Note 7) | 14,519,736         | 12,903,380              |
| Liability for Employee Future Benefits (Note 4)   | 3,780,500          | 3,675,400               |
| Deferred Revenue (Note 8)                         | 5,679,006          | 6,028,225               |
| <b>Total Liabilities</b>                          | <b>23,979,242</b>  | <b>22,607,005</b>       |
| <b>Net Financial Assets</b>                       | <b>17,735,650</b>  | <b>29,594,855</b>       |
| <b>Non-Financial Assets</b>                       |                    |                         |
| Tangible Capital Assets (Schedule C)              | 131,060,143        | 125,120,185             |
| Prepaid Expenses                                  | 1,408,226          | 1,305,089               |
| <b>Total Non-Financial Assets</b>                 | <b>132,468,369</b> | <b>126,425,274</b>      |
| <b>Accumulated Surplus (Note 11)</b>              | <b>150,204,019</b> | <b>156,020,129</b>      |

Contingent Liabilities (Note 13)  
Contractual Obligations (Note 14)

*The accompanying notes and schedules are an integral part of these statements.*

**Approved by the Board:**



Chairperson



Chief Financial Officer

**Regina Roman Catholic Separate School Division No. 81**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2022**

|   | 2022<br>Budget<br>\$<br>(Note 12) | 2022<br>Actual<br>\$ | 2021<br>Actual<br>\$<br>(Restated - Note 2(i)) |
|---|-----------------------------------|----------------------|--|
| <b>REVENUES</b>   |                                   |                      |  |
| Property Taxes and Other Related                              | 45,321,115                        | 45,806,161           | 45,401,281                                     |
| Grants  | 87,122,479                        | 74,405,512           | 85,773,128                                     |
| Tuition and Related Fees                                      | 152,848                           | 185,584              | 140,536  |
| School Generated Funds  | 1,953,848                         | 1,675,901            | 794,769  |
| Complementary Services (Note 9)                               | 1,481,940                         | 1,491,752            | 1,439,095                                      |
| External Services (Note 10)                                   | 612,711                           | 637,406              | 580,399  |
| Other   | 2,924,774                         | 2,358,841            | 2,839,985                                      |
| <b>Total Revenues (Schedule A)</b>                            | <b>139,569,715</b>                | <b>126,561,157</b>   | <b>136,969,193</b>                             |
| <b>EXPENSES</b>   |                                   |                      |  |
| Governance  | 626,692                           | 561,935              | 719,776  |
| Administration  | 4,355,300                         | 4,325,836            | 4,482,870                                      |
| Instruction   | 96,898,327                        | 98,718,799           | 95,836,031                                     |
| Plant Operation & Maintenance                                 | 18,703,316                        | 19,275,262           | 20,174,773                                     |
| Student Transportation  | 5,879,994                         | 5,634,654            | 6,355,702                                      |
| Tuition and Related Fees                                      | 97,810                            | 34,450               | 69,047   |
| School Generated Funds  | 1,994,982                         | 1,544,980            | 813,428  |
| Complementary Services (Note 9)                               | 1,290,541                         | 1,587,216            | 1,302,791                                      |
| External Services (Note 10)                                   | 686,993                           | 693,980              | 666,384  |
| Other   | 10,500                            | 155                  | 244  |
| <b>Total Expenses (Schedule B)</b>                            | <b>130,544,455</b>                | <b>132,377,267</b>   | <b>130,421,046</b>                             |
| <b>Operating (Deficit) Surplus for the Year</b>               | <b>9,025,260</b>                  | <b>(5,816,110)</b>   | <b>6,548,147</b>                               |
| <b>Accumulated Surplus from Operations, Beginning of Year</b> | <b>156,020,129</b>                | <b>156,020,129</b>   | <b>149,471,982</b>                             |
| <b>Accumulated Surplus from Operations, End of Year</b>       | <b>165,045,389</b>                | <b>150,204,019</b>   | <b>156,020,129</b>                             |

*The accompanying notes and schedules are an integral part of these statements.*

## Regina Roman Catholic Separate School Division No. 81

Statement of Changes in Net Financial Assets  
for the year ended August 31, 2022

|  | 2022<br>Budget     | 2022<br>Actual      | 2021<br>Actual               |
|--|--------------------|---------------------|------------------------------|
|  | \$<br>(Note 12)    | \$                  | \$<br>(Restated - Note 2(i)) |
| <b>Net Financial Assets, Beginning of Year</b>               | <b>29,594,855</b>  | <b>29,594,855</b>   | <b>23,507,363</b>            |
| <b>Changes During the Year</b>                               |                    |                     |                              |
| Operating (Deficit) Surplus for the Year                     | 9,025,260          | (5,816,110)         | 6,548,147                    |
| Acquisition of Tangible Capital Assets (Schedule C)          | (16,372,776)       | (11,105,824)        | (5,590,452)                  |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | -                  | 1,374,339           | -                            |
| Net Gain on Disposal of Capital Assets (Schedule C)          | -                  | (1,323,576)         | -                            |
| Amortization of Tangible Capital Assets (Schedule C)         | 4,797,071          | 5,115,103           | 5,124,599                    |
| Net Change in Other Non-Financial Assets                     | -                  | (103,137)           | 5,198                        |
| <b>Change in Net Financial Assets</b>                        | <b>(2,550,445)</b> | <b>(11,859,205)</b> | <b>6,087,492</b>             |
| <b>Net Financial Assets, End of Year</b>                     | <b>27,044,410</b>  | <b>17,735,650</b>   | <b>29,594,855</b>            |

*The accompanying notes and schedules are an integral part of these statements.*

## Regina Roman Catholic Separate School Division No. 81

Statement of Cash Flows  
for the year ended August 31, 2022

|   | 2022               | 2021                   |
|---|--------------------|------------------------|
|   | \$                 | \$                     |
| <b>OPERATING ACTIVITIES</b>                                   |                    | (Restated - Note 2(i)) |
| Operating (Deficit) Surplus for the Year                      | (5,816,110)        | 6,548,147              |
| Add Non-Cash Items Included in Surplus / Deficit (Schedule D) | 3,791,527          | 5,124,599              |
| Net Change in Non-Cash Operating Activities (Schedule E)      | 2,913,807          | 10,203,691             |
| <b>Cash Provided by Operating Activities</b>                  | <b>889,224</b>     | <b>21,876,437</b>      |
| <b>CAPITAL ACTIVITIES</b>                                     |                    |                        |
| Cash Used to Acquire Tangible Capital Assets                  | (11,105,824)       | (5,590,452)            |
| Proceeds on Disposal of Tangible Capital Assets               | 1,374,339          | -                      |
| <b>Cash Used by Capital Activities</b>                        | <b>(9,731,485)</b> | <b>(5,590,452)</b>     |
| <b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>       | <b>(8,842,261)</b> | <b>16,285,985</b>      |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>           | <b>46,323,358</b>  | <b>30,037,373</b>      |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                 | <b>37,481,097</b>  | <b>46,323,358</b>      |

*The accompanying notes and schedules are an integral part of these statements.*

## Regina Roman Catholic Separate School Division No. 81

Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2022

|   | 2022<br>Budget    | 2022<br>Actual    | 2021<br>Actual    |
|---|-------------------|-------------------|-------------------|
|   | \$                | \$                | \$                |
| <b>Property Taxes and Other Related Revenue</b>       | (Note 12)         |                   |                   |
| <b>Tax Levy Revenue</b>                               |                   |                   |                   |
| Property Tax Levy Revenue                             | 42,498,731        | 42,853,628        | 42,494,181        |
| Revenue from Supplemental Levies                      | 115,239           | 210,892           | 91,343            |
| <b>Total Property Tax Revenue</b>                     | <b>42,613,970</b> | <b>43,064,520</b> | <b>42,585,524</b> |
| <b>Grants in Lieu of Taxes</b>                        |                   |                   |                   |
| Federal Government                                    | 700,391           | 708,349           | 749,367           |
| Provincial Government                                 | 2,006,754         | 2,033,292         | 2,066,390         |
| <b>Total Grants in Lieu of Taxes</b>                  | <b>2,707,145</b>  | <b>2,741,641</b>  | <b>2,815,757</b>  |
| <b>Total Property Taxes and Other Related Revenue</b> | <b>45,321,115</b> | <b>45,806,161</b> | <b>45,401,281</b> |
| <b>Grants</b>   |                   |                   |                   |
| <b>Operating Grants</b>                               |                   |                   |                   |
| Ministry of Education Grants                          |                   |                   |                   |
| Operating Grant                                       | 67,734,643        | 58,368,270        | 70,294,472        |
| Other Ministry Grants                                 | 4,011,035         | 4,741,915         | 4,800,690         |
| <b>Total Ministry Grants</b>                          | <b>71,745,678</b> | <b>63,110,185</b> | <b>75,095,162</b> |
| Other Provincial Grants                               | 143,801           | 171,604           | 3,407,456         |
| <b>Total Operating Grants</b>                         | <b>71,889,479</b> | <b>63,281,789</b> | <b>78,502,618</b> |
| <b>Capital Grants</b>                                 |                   |                   |                   |
| Ministry of Education Capital Grants                  | 15,233,000        | 11,123,723        | 7,270,510         |
| <b>Total Capital Grants</b>                           | <b>15,233,000</b> | <b>11,123,723</b> | <b>7,270,510</b>  |
| <b>Total Grants</b>                                   | <b>87,122,479</b> | <b>74,405,512</b> | <b>85,773,128</b> |
| <b>Tuition and Related Fees Revenue</b>               |                   |                   |                   |
| <b>Operating Fees</b>                                 |                   |                   |                   |
| Tuition Fees  |                   |                   |                   |
| School Boards   | 2,848             | 67,555            | 2,880             |
| Individuals and Other                                 | 150,000           | 118,029           | 137,656           |
| <b>Total Tuition Fees</b>                             | <b>152,848</b>    | <b>185,584</b>    | <b>140,536</b>    |
| <b>Total Tuition and Related Fees Revenue</b>         | <b>152,848</b>    | <b>185,584</b>    | <b>140,536</b>    |
| <b>School Generated Funds Revenue</b>                 |                   |                   |                   |
| <b>Curricular</b>                                     |                   |                   |                   |
| Student Fees  | 406,457           | 315,339           | 180,197           |
| <b>Total Curricular Fees</b>                          | <b>406,457</b>    | <b>315,339</b>    | <b>180,197</b>    |
| <b>Non-Curricular Fees</b>                            |                   |                   |                   |
| Commercial Sales - Non-GST                            | 46,507            | 37,644            | 53,810            |
| Fundraising   | 596,142           | 531,676           | 236,887           |
| Grants and Partnerships                               | 12,200            | 57,125            | 17,963            |
| Students Fees   | 815,839           | 701,413           | 256,513           |
| Other   | 76,703            | 32,704            | 49,399            |
| <b>Total Non-Curricular Fees</b>                      | <b>1,547,391</b>  | <b>1,360,562</b>  | <b>614,572</b>    |
| <b>Total School Generated Funds Revenue</b>           | <b>1,953,848</b>  | <b>1,675,901</b>  | <b>794,769</b>    |



**Regina Roman Catholic Separate School Division No. 81**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

|   | 2022<br>Budget         | 2022<br>Actual         | 2021<br>Actual         |
|---|------------------------|------------------------|------------------------|
|   | \$                     | \$                     | \$                     |
| <b>Complementary Services</b>   | (Note 12)              |                        |                        |
| <b>Operating Grants</b>   |                        |                        |                        |
| Ministry of Education Grants  |                        |                        |                        |
| Operating Grant   | 1,481,940              | 1,491,752              | 1,439,095              |
| <b>Total Operating Grants</b>   | <b>1,481,940</b>       | <b>1,491,752</b>       | <b>1,439,095</b>       |
| <b>Total Complementary Services Revenue</b>                           | <b>1,481,940</b>       | <b>1,491,752</b>       | <b>1,439,095</b>       |
| <b>External Services</b>  |                        |                        |                        |
| <b>Operating Grants</b>   |                        |                        |                        |
| Ministry of Education Grants  |                        |                        |                        |
| Operating Grant   | 492,408                | 506,559                | 531,240                |
| <b>Total Operating Grants</b>   | <b>492,408</b>         | <b>506,559</b>         | <b>531,240</b>         |
| <b>Fees and Other Revenue</b>   |                        |                        |                        |
| Other Revenue   | 120,303                | 130,847                | 49,159                 |
| <b>Total Fees and Other Revenue</b>                                   | <b>120,303</b>         | <b>130,847</b>         | <b>49,159</b>          |
| <b>Total External Services Revenue</b>                                | <b>612,711</b>         | <b>637,406</b>         | <b>580,399</b>         |
| <b>Other Revenue</b>  |                        |                        |                        |
| Miscellaneous Revenue*  | 2,295,620              | 1,640,096              | 2,318,971              |
| Sales & Rentals   | 434,694                | 361,307                | 307,274                |
| Investments   | 194,460                | 357,438                | 213,740                |
| <b>Total Other Revenue</b>  | <b>2,924,774</b>       | <b>2,358,841</b>       | <b>2,839,985</b>       |
| <b>TOTAL REVENUE FOR THE YEAR</b>                                     | <b>139,569,715</b>     | <b>126,561,157</b>     | <b>136,969,193</b>     |
| <b>Miscellaneous Revenue*</b>   | <b>2022<br/>Budget</b> | <b>2022<br/>Actual</b> | <b>2021<br/>Actual</b> |
| Sale of St. Anne School   | -                      | 132,358                | -                      |
| Reimbursements (driver training, transportation, Metis Nation MICHIF) | 1,515,303              | 1,473,581              | 1,489,171              |
| GST Rebate  | 744,329                | -                      | 792,613                |
| Other   | 35,988                 | 34,157                 | 37,187                 |
|   | <b>2,295,620</b>       | <b>1,640,096</b>       | <b>2,318,971</b>       |

## Regina Roman Catholic Separate School Division No. 81

Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2022

|   | 2022<br>Budget    | 2022<br>Actual    | 2021<br>Actual                |
|---|-------------------|-------------------|-------------------------------|
|   | \$<br>(Note 12)   | \$                | \$<br>(Restated - Note 2(ii)) |
| <b>Governance Expense</b>                       |                   |                   |                               |
| Board Members Expense                           | 269,652           | 248,028           | 236,499                       |
| Professional Development - Board Members        | 44,485            | 13,012            | 8,254                         |
| Grants to School Community Councils             | 61,442            | 34,649            | 60,160                        |
| Elections                                       | 12,200            | 5,968             | 170,920                       |
| Other Governance Expenses                       | 238,913           | 260,278           | 243,943                       |
| <b>Total Governance Expense</b>                 | <b>626,692</b>    | <b>561,935</b>    | <b>719,776</b>                |
| <b>Administration Expense</b>                   |                   |                   |                               |
| Salaries  | 3,487,995         | 3,507,633         | 3,500,107                     |
| Benefits  | 513,872           | 527,908           | 668,693                       |
| Supplies & Services                             | 253,324           | 219,043           | 263,537                       |
| Non-Capital Furniture & Equipment               | -                 | 7,307             | 4,594                         |
| Communications                                  | 15,680            | 11,287            | 16,697                        |
| Travel  | 13,961            | 3,369             | 2,453                         |
| Professional Development                        | 69,413            | 45,600            | 23,100                        |
| Amortization of Tangible Capital Assets         | 1,055             | 3,689             | 3,689                         |
| <b>Total Administration Expense</b>             | <b>4,355,300</b>  | <b>4,325,836</b>  | <b>4,482,870</b>              |
| <b>Instruction Expense</b>                      |                   |                   |                               |
| Instructional (Teacher Contract) Salaries       | 70,306,362        | 71,959,899        | 69,380,746                    |
| Instructional (Teacher Contract) Benefits       | 4,168,032         | 4,019,666         | 4,635,240                     |
| Program Support (Non-Teacher Contract) Salaries | 10,846,830        | 10,679,195        | 10,307,407                    |
| Program Support (Non-Teacher Contract) Benefits | 2,495,075         | 2,440,719         | 2,505,957                     |
| Instructional Aids                              | 1,992,774         | 2,379,883         | 2,005,000                     |
| Supplies & Services                             | 1,902,984         | 2,410,011         | 2,324,253                     |
| Non-Capital Furniture & Equipment               | 2,461,777         | 2,147,246         | 2,276,278                     |
| Communications                                  | 292,833           | 148,468           | 105,675                       |
| Travel  | 73,019            | 87,249            | 43,808                        |
| Professional Development                        | 377,051           | 472,317           | 367,965                       |
| Student Related Expense                         | 781,000           | 769,958           | 569,307                       |
| Amortization of Tangible Capital Assets         | 1,200,590         | 1,204,188         | 1,314,395                     |
| <b>Total Instruction Expense</b>                | <b>96,898,327</b> | <b>98,718,799</b> | <b>95,836,031</b>             |

## Regina Roman Catholic Separate School Division No. 81

Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2022

|  | 2022<br>Budget    | 2022<br>Actual    | 2021<br>Actual               |
|--|-------------------|-------------------|------------------------------|
|  | \$<br>(Note 12)   | \$                | \$<br>(Restated - Note 2(i)) |
| <b>Plant Operation &amp; Maintenance Expense</b>       |                   |                   |                              |
| Salaries   | 5,110,600         | 5,310,203         | 5,388,633                    |
| Benefits   | 1,022,913         | 1,047,994         | 1,219,338                    |
| Supplies & Services                                    | 133,931           | 41,154            | 257,934                      |
| Non-Capital Furniture & Equipment                      | 240,000           | 105,998           | 104,297                      |
| Building Operating Expenses                            | 8,519,135         | 8,798,156         | 9,364,452                    |
| Communications   | 31,685            | 29,465            | 6,408                        |
| Travel   | 75,760            | 73,985            | 65,420                       |
| Professional Development                               | 15,000            | 4,627             | 5,828                        |
| Amortization of Tangible Capital Assets                | 3,554,292         | 3,709,285         | 3,608,068                    |
| Amortization of Tangible Capital Assets ARO            | -                 | 154,395           | 154,395                      |
| <b>Total Plant Operation &amp; Maintenance Expense</b> | <b>18,703,316</b> | <b>19,275,262</b> | <b>20,174,773</b>            |
| <b>Student Transportation Expense</b>                  |                   |                   |                              |
| Salaries   | 72,975            | 113,082           | 154,342                      |
| Benefits   | 17,023            | 20,228            | 28,696                       |
| Contracted Transportation                              | 5,789,996         | 5,501,344         | 6,172,664                    |
| <b>Total Student Transportation Expense</b>            | <b>5,879,994</b>  | <b>5,634,654</b>  | <b>6,355,702</b>             |
| <b>Tuition and Related Fees Expense</b>                |                   |                   |                              |
| Tuition Fees   | 90,110            | 34,450            | 66,310                       |
| Transportation Fees                                    | 7,700             | -                 | 2,737                        |
| <b>Total Tuition and Related Fees Expense</b>          | <b>97,810</b>     | <b>34,450</b>     | <b>69,047</b>                |
| <b>School Generated Funds Expense</b>                  |                   |                   |                              |
| Academic Supplies & Services                           | 406,457           | 301,520           | 161,630                      |
| Cost of Sales  | 46,507            | 46,548            | 67,752                       |
| School Fund Expenses                                   | 1,500,884         | 1,153,609         | 540,237                      |
| Amortization of Tangible Capital Assets                | 41,134            | 43,303            | 43,809                       |
| <b>Total School Generated Funds Expense</b>            | <b>1,994,982</b>  | <b>1,544,980</b>  | <b>813,428</b>               |

## Regina Roman Catholic Separate School Division No. 81

Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2022

|  | 2022<br>Budget     | 2022<br>Actual     | 2021<br>Actual         |
|--|--------------------|--------------------|------------------------|
|  | \$                 | \$                 | \$                     |
| <b>Complementary Services Expense</b>                      | (Note 12)          |                    | (Restated - Note 2(i)) |
| Instructional (Teacher Contract) Salaries & Benefits       | 1,059,332          | 984,502            | 1,050,204              |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 158,069            | 552,219            | 189,680                |
| Instructional Aids   | 23,140             | 7,515              | 11,648                 |
| Supplies & Services  | -                  | 1,205              | 208                    |
| Non-Capital Furniture & Equipment                          | -                  | 7,456              | 18,532                 |
| Student Related Expenses                                   | -                  | 890                | 517                    |
| Contracted Transportation & Allowances                     | 50,000             | 33,186             | 31,759                 |
| Amortization of Tangible Capital Assets                    | -                  | 243                | 243                    |
| <b>Total Complementary Services Expense</b>                | <b>1,290,541</b>   | <b>1,587,216</b>   | <b>1,302,791</b>       |
| <b>External Service Expense</b>                            |                    |                    |                        |
| Instructional (Teacher Contract) Salaries & Benefits       | 492,408            | 506,559            | 531,240                |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 99,205             | 99,196             | 95,625                 |
| Supplies & Services  | -                  | 87,641             | 34,378                 |
| Non-Capital Furniture & Equipment                          | -                  | 584                | 5,141                  |
| Student Related Expenses                                   | 95,380             | -                  | -                      |
| <b>Total External Services Expense</b>                     | <b>686,993</b>     | <b>693,980</b>     | <b>666,384</b>         |
| <b>Other Expense</b>                                       |                    |                    |                        |
| <b>Interest and Bank Charges</b>                           |                    |                    |                        |
| Current Interest and Bank Charges                          | 10,500             | 155                | 244                    |
| <b>Total Interest and Bank Charges</b>                     | <b>10,500</b>      | <b>155</b>         | <b>244</b>             |
| <b>Total Other Expense</b>                                 | <b>10,500</b>      | <b>155</b>         | <b>244</b>             |
| <b>TOTAL EXPENSES FOR THE YEAR</b>                         | <b>130,544,455</b> | <b>132,377,267</b> | <b>130,421,046</b>     |

**Regina Roman Catholic Separate School Division No. 81**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2022**

|   | Land             | Buildings          | Buildings<br>Short-Term | Buildings<br>ARO | Other<br>Vehicles | Furniture<br>and<br>Equipment | Computer<br>Hardware and<br>Audio Visual<br>Equipment | Computer<br>Software | Assets<br>Under<br>Construction | 2022               | 2021                   |
|---|------------------|--------------------|-------------------------|------------------|-------------------|-------------------------------|---|----------------------|---------------------------------|--------------------|------------------------|
|   | \$               | \$                 | \$                      | \$               | \$                | \$                            | \$  | \$                   | \$                              | \$                 | \$                     |
| <b>Tangible Capital Assets - at Cost</b>      |                  |                    |                         |                  |                   |                               |   |                      |                                 |                    | (Restated - Note 2(i)) |
| Opening Balance as of September 1             | 7,152,381        | 147,109,574        | 23,919,314              | 9,595,161        | 534,118           | 12,770,566                    | 747,431   | 144,838              | 4,701,916                       | 206,675,299        | 202,208,236            |
| Additions/Purchases                           | -                | -                  | 2,092,519               | -                | -                 | 306,014                       | 27,604  | 133,266              | 8,546,421                       | 11,105,824         | 5,590,452              |
| Disposals                                     | (50,763)         | (258,479)          | -                       | -                | -                 | (819,524)                     | (413,744)   | (8,498)              | -                               | (1,551,008)        | (1,123,389)            |
| <b>Closing Balance as of August 31</b>        | <b>7,101,618</b> | <b>146,851,095</b> | <b>26,011,833</b>       | <b>9,595,161</b> | <b>534,118</b>    | <b>12,257,056</b>             | <b>361,291</b>  | <b>269,606</b>       | <b>13,248,337</b>               | <b>216,230,115</b> | <b>206,675,299</b>     |
| <b>Tangible Capital Assets - Amortization</b> |                  |                    |                         |                  |                   |                               |   |                      |                                 |                    |                        |
| Opening Balance as of September 1             | -                | 53,696,511         | 13,182,559              | 7,017,859        | 324,293           | 6,595,658                     | 647,029   | 91,205               | -                               | 81,555,114         | 77,553,904             |
| Amortization of the Period                    | -                | 2,688,643          | 864,369                 | 154,395          | 55,810            | 1,225,706                     | 72,259  | 53,921               | -                               | 5,115,103          | 5,124,599              |
| Disposals                                     | -                | (258,479)          | -                       | -                | -                 | (819,524)                     | (413,744)   | (8,498)              | -                               | (1,500,245)        | (1,123,389)            |
| <b>Closing Balance as of August 31</b>        | <b>N/A</b>       | <b>56,126,675</b>  | <b>14,046,928</b>       | <b>7,172,254</b> | <b>380,103</b>    | <b>7,001,840</b>              | <b>305,544</b>  | <b>136,628</b>       | <b>N/A</b>                      | <b>85,169,972</b>  | <b>81,555,114</b>      |
| <b>Net Book Value</b>                         |                  |                    |                         |                  |                   |                               |   |                      |                                 |                    |                        |
| Opening Balance as of September 1             | 7,152,381        | 93,413,063         | 10,736,755              | 2,577,302        | 209,825           | 6,174,908                     | 100,402   | 53,633               | 4,701,916                       | 125,120,185        | 124,654,332            |
| Closing Balance as of August 31               | 7,101,618        | 90,724,420         | 11,964,905              | 2,422,907        | 154,015           | 5,255,216                     | 55,747  | 132,978              | 13,248,337                      | 131,060,143        | 125,120,185            |
| <b>Change in Net Book Value</b>               | <b>(50,763)</b>  | <b>(2,688,643)</b> | <b>1,228,150</b>        | <b>(154,395)</b> | <b>(55,810)</b>   | <b>(919,692)</b>              | <b>(44,655)</b>                                       | <b>79,345</b>        | <b>8,546,421</b>                | <b>5,939,958</b>   | <b>465,853</b>         |
| <b>Disposals</b>                              |                  |                    |                         |                  |                   |                               |   |                      |                                 |                    |                        |
| Historical Cost                               | 50,763           | 258,479            | -                       | -                | -                 | 819,524                       | 413,744   | 8,498                | -                               | 1,551,008          | 1,123,389              |
| Accumulated Amortization                      | -                | 258,479            | -                       | -                | -                 | 819,524                       | 413,744   | 8,498                | -                               | 1,500,245          | 1,123,389              |
| <b>Net Cost</b>                               | <b>50,763</b>    | <b>-</b>           | <b>-</b>                | <b>-</b>         | <b>-</b>          | <b>-</b>                      | <b>-</b>  | <b>-</b>             | <b>-</b>                        | <b>50,763</b>      | <b>-</b>               |
| Price of Sale                                 | 50,763           | 1,323,576          | -                       | -                | -                 | -                             | -   | -                    | -                               | 1,374,339          | -                      |
| <b>Gain (Loss) on Disposal</b>                | <b>-</b>         | <b>1,323,576</b>   | <b>-</b>                | <b>-</b>         | <b>-</b>          | <b>-</b>                      | <b>-</b>  | <b>-</b>             | <b>-</b>                        | <b>1,323,576</b>   | <b>-</b>               |

An asset retirement obligation for the removal and disposal of asbestos (Note 7) is related to buildings with a net book value of \$7,132,603 (2021 - \$7,967,750)

**Regina Roman Catholic Separate School Division No. 81****Schedule D: Non-Cash Items Included in Surplus / Deficit  
for the year ended August 31, 2022**

|   | 2022             | 2021                   |
|---|------------------|------------------------|
|   | \$               | \$                     |
| <b>Non-Cash Items Included in Surplus / Deficit</b>       |                  | (Restated - Note 2(i)) |
| Amortization of Tangible Capital Assets (Schedule C)      | 5,115,103        | 5,124,599              |
| Gain on Disposal of Tangible Capital Assets (Schedule C)  | (1,323,576)      | -                      |
| <b>Total Non-Cash Items Included in Surplus / Deficit</b> | <b>3,791,527</b> | <b>5,124,599</b>       |

**Regina Roman Catholic Separate School Division No. 81****Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2022**

|   | 2022             | 2021              |
|---|------------------|-------------------|
|   | \$               | \$                |
| <b>Net Change in Non-Cash Operating Activities</b>              |                  |                   |
| Decrease in Accounts Receivable                                 | 1,644,707        | 5,666,805         |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 1,616,356        | (1,623,329)       |
| Increase in Liability for Employee Future Benefits              | 105,100          | 1,326,800         |
| (Decrease) Increase in Deferred Revenue                         | (349,219)        | 4,828,217         |
| (Increase) Decrease in Prepaid Expenses                         | (103,137)        | 5,198             |
| <b>Total Net Change in Non-Cash Operating Activities</b>        | <b>2,913,807</b> | <b>10,203,691</b> |

## Regina Roman Catholic Separate School Division No. 81

Schedule F : Detail of Designated Assets  
for the year ended August 31, 2022

|  | August 31<br>2021 | Additions<br>during the year | Reductions<br>during the year | August 31<br>2022 |
|--|-------------------|------------------------------|-------------------------------|-------------------|
|  | \$                | \$                           | \$                            | \$<br>(Note 11)   |
| <b>External Sources</b>                                    |                   |                              |                               |                   |
| <b>Jointly Administered Funds</b>                          |                   |                              |                               |                   |
| School generated funds                                     | 1,472,896         | 1,675,901                    | 1,501,677                     | 1,647,120         |
| <b>Total Jointly Administered Funds</b>                    | <b>1,472,896</b>  | <b>1,675,901</b>             | <b>1,501,677</b>              | <b>1,647,120</b>  |
| <b>Ministry of Education</b>                               |                   |                              |                               |                   |
| Designated for tangible capital asset expenditures         | 2,848,983         | 960,821                      | 331,606                       | 3,478,198         |
| PMR maintenance project allocations                        | 5,878,055         | 2,734,643                    | 2,433,480                     | 6,179,218         |
| Education Emergency Pandemic Support program allocation    | 1,387,668         | -                            | 1,387,668                     | -                 |
| <b>Total Ministry of Education</b>                         | <b>10,114,706</b> | <b>3,695,464</b>             | <b>4,152,754</b>              | <b>9,657,416</b>  |
| <b>Total</b>   | <b>11,587,602</b> | <b>5,371,365</b>             | <b>5,654,431</b>              | <b>11,304,536</b> |
| <b>Internal Sources</b>                                    |                   |                              |                               |                   |
| <b>Board governance</b>                                    |                   |                              |                               |                   |
| Board Elections  | 60,000            | -                            | -                             | 60,000            |
| <b>Total Board governance</b>                              | <b>60,000</b>     | <b>-</b>                     | <b>-</b>                      | <b>60,000</b>     |
| <b>Curriculum and student learning</b>                     |                   |                              |                               |                   |
| Curriculum Renewal   | -                 | 300,000                      | -                             | 300,000           |
| <b>Total curriculum and student learning</b>               | <b>-</b>          | <b>300,000</b>               | <b>-</b>                      | <b>300,000</b>    |
| <b>Facilities</b>  |                   |                              |                               |                   |
| Non School Buildings                                       | 1,500,000         | -                            | -                             | 1,500,000         |
| Administrative Building                                    | 4,000,000         | 137,434                      | -                             | 4,137,434         |
| Relocatable Classrooms                                     | 2,000,000         | -                            | -                             | 2,000,000         |
| <b>Total facilities</b>                                    | <b>7,500,000</b>  | <b>137,434</b>               | <b>-</b>                      | <b>7,637,434</b>  |
| <b>Information technology</b>                              |                   |                              |                               |                   |
| IT Replenishment   | 5,000,000         | 518,084                      | -                             | 5,518,084         |
| <b>Total information technology</b>                        | <b>5,000,000</b>  | <b>518,084</b>               | <b>-</b>                      | <b>5,518,084</b>  |
| <b>Other</b>   |                   |                              |                               |                   |
| Foundation operating grants/ Tax Payment timing difference | 12,865,555        | 290,585                      | 12,865,555                    | 290,585           |
| <b>Total Other</b>   | <b>12,865,555</b> | <b>290,585</b>               | <b>12,865,555</b>             | <b>290,585</b>    |
| <b>Professional development</b>                            |                   |                              |                               |                   |
| LINC professional development                              | 100,000           | -                            | -                             | 100,000           |
| <b>Total professional development</b>                      | <b>100,000</b>    | <b>-</b>                     | <b>-</b>                      | <b>100,000</b>    |
| <b>Transportation</b>                                      |                   |                              |                               |                   |
| Vehicles   | 900,000           | 50,000                       | -                             | 950,000           |
| <b>Total transportation</b>                                | <b>900,000</b>    | <b>50,000</b>                | <b>-</b>                      | <b>950,000</b>    |
| <b>Total</b>   | <b>26,425,555</b> | <b>1,296,103</b>             | <b>12,865,555</b>             | <b>14,856,103</b> |
| <b>Total Designated Assets</b>                             | <b>38,013,157</b> | <b>6,667,468</b>             | <b>18,519,986</b>             | <b>26,160,639</b> |



**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the Regina Roman Catholic Separate School Division No. 81" and operates as "Regina Catholic Schools". The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

Significant aspects of the accounting policies adopted by the school division are as follows:

**a) Basis of Accounting**

These financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

**b) Measurement Uncertainty and the Use of Estimates**

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$3,780,500 (2021 - \$3,675,400) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$45,806,161 (2021 - \$45,401,281) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$85,169,972 (2021 - \$81,555,114) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$9,595,161 (2021 - \$9,595,161) because actual expense may differ significantly from valuation estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.



**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**c) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

**d) Financial Assets**

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represents capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**e) Non-Financial Assets**

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

|  |          |
|--|----------|
| Buildings*   | 50 years |
| Buildings – short-term (portables, storage sheds, outbuildings, garages) | 20 years |
| Other vehicles – passenger   | 5 years  |
| Other vehicles – heavy (graders, 1 ton truck, etc.)                      | 10 years |
| Furniture and equipment  | 10 years |
| Computer hardware and audio visual equipment                             | 5 years  |
| Computer software  | 5 years  |

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 1-38 years.

Assets under construction are not amortized until completed and placed into service for use.

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance, Saskatchewan School Boards Association (SSBA) fees, on-line software resources, subscription renewals, etc.

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**f) Liabilities**

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

**Accounts Payable and Accrued Liabilities** include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied and services rendered, but not yet paid, at the end of the fiscal period.

**Asset Retirement Obligation (ARO)** consists of buildings that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

**Liability for Employee Future Benefits** represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

**g) Employee Pension Plans**

Employees of the school division participate in the following pension plans:

**Multi-Employer Defined Benefit Plans**

Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

**Defined Contribution Plans**

The school division's non-teaching employees participate in a defined contribution pension plan. The school division's contributions to the plan are expensed when due.

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**h) Revenue Recognition**

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The school division's sources of revenues include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

**ii) Property Taxation**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan and agreed to by the board of education, although separate school divisions have a legislative right to set their own mill rates. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both 2021 and 2022 taxation years, the school division does have a bylaw in place.

**iii) Fees and Services**

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements



**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

**v) Other (Non-Government Transfer) Contributions**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**i) Accounting Changes**

**Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives**

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The Obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's financial statements as follows:

|   | <b>Previously Stated<br/>August 31, 2021</b> | <b>Increase<br/>(Decrease)</b> | <b>Restated<br/>August 31, 2021</b> |
|---|--|--------------------------------|-------------------------------------|
| <b>Tangible Capital Assets</b>                  | \$ 197,080,138                               | \$ 9,595,161                   | \$ 206,675,299                      |
| <b>Accumulated Amortization</b>                 | 74,537,255                                   | 7,017,859                      | 81,555,114                          |
| <b>Accounts Payable and Accrued Liabilities</b> | 3,308,219                                    | 9,595,161                      | 12,903,380                          |
| <b>Accumulated Surplus</b>                      | 163,037,988                                  | (7,017,859)                    | 156,020,129                         |
| <b>Amortization of Tangible Capital Assets</b>  | 4,970,204                                    | 154,395                        | 5,124,599                           |

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**3. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

| Function                 | Salaries & Benefits  | Goods & Services     | Debt Service  | Amortization of TCA | 2022 Actual           | 2021 Actual            |
|--------------------------|----------------------|----------------------|---------------|---------------------|-----------------------|------------------------|
|                          |                      |                      |               |                     |                       | (Restated - Note 2(i)) |
| Governance               | \$ 248,028           | \$ 313,907           | \$ -          | \$ -                | \$ 561,935            | \$ 719,776             |
| Administration           | 4,035,541            | 286,606              | -             | 3,689               | 4,325,836             | 4,482,870              |
| Instruction              | 89,099,479           | 8,415,132            | -             | 1,204,188           | 98,718,799            | 95,836,031             |
| Plant                    | 6,358,197            | 9,053,385            | -             | 3,863,680           | 19,275,262            | 20,174,773             |
| Transportation           | 133,310              | 5,501,344            | -             | -                   | 5,634,654             | 6,355,702              |
| Tuition and Related Fees | -                    | 34,450               | -             | -                   | 34,450                | 69,047                 |
| School Generated Funds   | -                    | 1,501,677            | -             | 43,303              | 1,544,980             | 813,428                |
| Complementary Services   | 1,536,721            | 50,252               | -             | 243                 | 1,587,216             | 1,302,791              |
| External Services        | 605,755              | 88,225               | -             | -                   | 693,980               | 666,384                |
| Other                    | -                    | -                    | 155           | -                   | 155                   | 244                    |
| <b>TOTAL</b>             | <b>\$102,017,031</b> | <b>\$ 25,244,978</b> | <b>\$ 155</b> | <b>\$ 5,115,103</b> | <b>\$ 132,377,267</b> | <b>\$ 130,421,046</b>  |

**4. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

|  | 2022  | 2021  |
|--|-------|-------|
| Long-term assumptions used:  |       |       |
| Discount rate at end of period (per annum)   | 4.01% | 1.97% |
| Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)     | 2.50% | 2.50% |
| Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum) | 3.00% | 3.00% |
| Expected average remaining service life (years)  | 13    | 16    |

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

| <b>Liability for Employee Future Benefits</b>         | <b>2022</b>         | <b>2021</b>         |
|---|---------------------|---------------------|
| <b>Accrued Benefit Obligation - beginning of year</b> | <b>\$ 3,684,700</b> | <b>\$ 2,777,400</b> |
| Current period service cost                           | 302,300             | 205,900             |
| Interest cost   | 73,700              | 44,600              |
| Benefit payments                                      | (281,800)           | (373,500)           |
| Actuarial (gains)                                     | (825,600)           | (384,600)           |
| Plan amendments                                       | -                   | 1,414,900           |
| <b>Accrued Benefit Obligation - end of year</b>       | <b>2,953,300</b>    | <b>3,684,700</b>    |
| Unamortized net actuarial gains (losses)              | 827,200             | (9,300)             |
| <b>Liability for Employee Future Benefits</b>         | <b>\$ 3,780,500</b> | <b>\$ 3,675,400</b> |

| <b>Expense for Employee Future Benefits</b>   | <b>2022</b>       | <b>2021</b>         |
|---|-------------------|---------------------|
| Current period service cost                   | \$ 302,300        | \$ 205,900          |
| Amortization of net actuarial loss            | 10,900            | 34,900              |
| Plan amendments                               | -                 | 1,414,900           |
| <b>Benefit cost</b>                           | <b>313,200</b>    | <b>1,655,700</b>    |
| Interest cost                                 | 73,700            | 44,600              |
| <b>Total Employee Future Benefits Expense</b> | <b>\$ 386,900</b> | <b>\$ 1,700,300</b> |

## 5. PENSION PLANS

### Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

#### i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the school division's employees are as follows:

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

STRP: Effective July, 2018 member contributions are 9.50% of salary up to the year's maximum pensionable earnings (YMPE) and 11.70% of salary over the YMPE. YMPE for the 2020 calendar year was \$58,700, for the 2021 calendar year was \$61,600, and for the 2022 calendar year is \$64,900.

STSP: No change since September 1, 2011. Member contributions are 6.05% of earnings subject to CPP and 7.85% for CPP exempt earnings.

|   | 2022         |           |              | 2021         |
|---|--------------|-----------|--------------|--------------|
|   | STRP         | STSP      | TOTAL        | TOTAL        |
| Number of active School Division members        | 967          | 1         | 968          | 955          |
| Member contribution rate (percentage of salary) | see above    | see above | -            | -            |
| Member contributions for the year               | \$ 7,355,504 | \$ 6,004  | \$ 7,361,508 | \$ 7,226,641 |

#### **Defined Contribution Plans**

The pension plan for non-teaching employees is with Canada Life and is funded by deductions from payroll which is matched by the school division. The deduction taken is determined from what is negotiated in the local Canadian Union of Public Employees (CUPE) agreement. Effective January 1, 2013, the employee and board contributions to the pension plan were 7.50% of earnings. Employees also have the option of contributing extra voluntary pension which is not matched by the school division. Pension benefits are based on accumulated contributions and investment earnings. Under the defined contribution plan, the school division's obligations are limited to its contributions.

Details of the Canada Life Plan are as follows:

|  | 2022         | 2021         |
|--|--------------|--------------|
| Number of active School Division members                 | 367          | 370          |
| Member contribution rate (percentage of salary)          | 7.50%        | 7.50%        |
| School Division contribution rate (percentage of salary) | 7.50%        | 7.50%        |
| Member contributions for the year                        | \$ 1,260,780 | \$ 1,241,658 |
| School Division contributions for the year               | \$ 1,231,210 | \$ 1,214,234 |

#### **6. ACCOUNTS RECEIVABLE**

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:



**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

|                                  | 2022                |                        |                     | 2021                |                        |                     |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
|                                  | Total<br>Receivable | Valuation<br>Allowance | Net of<br>Allowance | Total<br>Receivable | Valuation<br>Allowance | Net of<br>Allowance |
| Taxes Receivable                 | \$ 131,951          | \$ -                   | \$ 131,951          | \$ 98,181           | \$ -                   | \$ 98,181           |
| Provincial Grants Receivable     | 2,738,374           | -                      | 2,738,374           | 4,717,128           | -                      | 4,717,128           |
| Other Receivables                | 1,363,470           | -                      | 1,363,470           | 1,063,193           | -                      | 1,063,193           |
| <b>Total Accounts Receivable</b> | <b>\$ 4,233,795</b> | <b>\$ -</b>            | <b>\$ 4,233,795</b> | <b>\$ 5,878,502</b> | <b>\$ -</b>            | <b>\$ 5,878,502</b> |

**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

|   | 2022                 | 2021                 |
|---|----------------------|----------------------|
|   |                      | (Restated Note 2(i)) |
| Accrued Salaries and Benefits                         | \$ 2,118,048         | \$ 1,121,702         |
| Supplier Payments                                     | 2,617,906            | 1,980,952            |
| Liability for Asset Retirement Obligation             | 9,595,161            | 9,595,161            |
| Funds Held for Award and Deferred Salary              | 58,879               | 90,492               |
| Negotiated Professional Development Carryover         | 99,882               | 83,932               |
| Audit Fees  | 28,860               | 27,750               |
| Payable to Other Boards                               | 1,000                | -                    |
| Payable to Associate School                           | -                    | 3,391                |
| <b>Total Accounts Payable and Accrued Liabilities</b> | <b>\$ 14,519,736</b> | <b>\$ 12,903,380</b> |

The school division recognized an estimated liability for asset retirement obligation of \$9,595,161 (2021 - \$9,595,161) for the removal and disposal of asbestos. The nature of the liability is an estimate of future costs related to remediation of asbestos in buildings. The assumptions used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with removal of the asbestos.

**8. DEFERRED REVENUE**

Details of deferred revenues are as follows:

|                                      | Balance<br>as at<br>August 31, 2021 | Additions<br>during the<br>Year | Revenue<br>recognized<br>in the Year | Balance<br>as at<br>August 31, 2022 |
|--------------------------------------|-------------------------------------|---------------------------------|--------------------------------------|-------------------------------------|
| <b>Non-Capital Deferred revenue:</b> |                                     |                                 |                                      |                                     |
| City of Regina tax revenue           | \$ 6,027,725                        | \$ 4,465,288                    | \$ 6,027,725                         | \$ 4,465,288                        |
| Sale of School Building              | -                                   | 1,191,218                       | -                                    | 1,191,218                           |
| Tuition fees                         | 500                                 | 15,500                          | 500                                  | 15,500                              |
| French Teacher Retention Grant       | -                                   | 7,000                           | -                                    | 7,000                               |
| <b>Total Deferred Revenue</b>        | <b>\$ 6,028,225</b>                 | <b>\$ 5,679,006</b>             | <b>\$ 6,028,225</b>                  | <b>\$ 5,679,006</b>                 |

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**9. COMPLEMENTARY SERVICES**

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division:

| <b>Summary of Complementary Services<br/>Revenues and Expenses, by Program</b> | <b>Pre-K<br/>Programs</b> | <b>2022</b>        | <b>2021</b>       |
|--|---------------------------|--------------------|-------------------|
| <b>Revenue:</b>  |                           |                    |                   |
| Operating Grant  | \$ 1,491,752              | \$ 1,491,752       | \$ 1,439,095      |
| <b>Total Revenue</b>   | <b>1,491,752</b>          | <b>1,491,752</b>   | <b>1,439,095</b>  |
| <b>Expenses:</b>   |                           |                    |                   |
| Salaries & Benefits  | 1,536,721                 | 1,536,721          | 1,239,884         |
| Instructional Aids   | 7,515                     | 7,515              | 11,648            |
| Supplies and Services  | 1,205                     | 1,205              | 208               |
| Non-Capital Furniture & Equipment  | 7,456                     | 7,456              | 18,532            |
| Student Related Expenses   | 890                       | 890                | 517               |
| Contracted Transportation & Allowances   | 33,186                    | 33,186             | 31,759            |
| Amortization of Tangible Capital Assets  | 243                       | 243                | 243               |
| <b>Total Expenses</b>  | <b>1,587,216</b>          | <b>1,587,216</b>   | <b>1,302,791</b>  |
| <b>Excess (Deficiency) of Revenue over Expenses</b>                            | <b>\$ (95,464)</b>        | <b>\$ (95,464)</b> | <b>\$ 136,304</b> |

**10. EXTERNAL SERVICES**

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenue and expenses of the External Services programs operated by the school division:

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

| Summary of External Services Revenues and Expenses, by Program | Cafeteria          | Associate School<br>Mother Teresa<br>Middle School | 2022               | 2021               |
|--|--------------------|--|--------------------|--------------------|
| <b>Revenue:</b>  |                    |  |                    |                    |
| Operating Grant  | \$ -               | \$ 506,559   | \$ 506,559         | \$ 531,240         |
| Sales and Rentals  | 130,847            | -  | 130,847            | 49,159             |
| <b>Total Revenue</b>   | <b>130,847</b>     | <b>506,559</b>                                     | <b>637,406</b>     | <b>580,399</b>     |
| <b>Expenses:</b>   |                    |  |                    |                    |
| Salaries & Benefits  | 99,196             | 506,559  | 605,755            | 626,865            |
| Supplies and Services  | 87,641             | -  | 87,641             | 34,378             |
| Non-Capital Equipment  | 584                | -  | 584                | 5,141              |
| <b>Total Expenses</b>  | <b>187,421</b>     | <b>506,559</b>                                     | <b>693,980</b>     | <b>666,384</b>     |
| <b>(Deficiency) of<br/>Revenue over Expenses</b>               | <b>\$ (56,574)</b> | <b>\$ -</b>  | <b>\$ (56,574)</b> | <b>\$ (85,985)</b> |

## 11. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. This represents the accumulated balance of net surplus arising from the operations of the school division including school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

|   | August 31<br>2021       | Additions<br>during the year | Reductions<br>during the year | August 31<br>2022     |
|---|-------------------------|------------------------------|-------------------------------|-----------------------|
| <b>Invested in Tangible Capital Assets:</b>     | (Restated - Note 2 (i)) |                              |                               |                       |
| Net Book Value of Tangible Capital Assets       | \$ 125,120,185          | \$ 11,105,824                | \$ (5,165,866)                | \$ 131,060,143        |
| Less: Liability for Asset Retirement Obligation | (9,595,161)             | -                            | -                             | (9,595,161)           |
|   | 115,525,024             | 11,105,824                   | (5,165,866)                   | 121,464,982           |
| <b>Designated Assets (Schedule F)</b>           | <b>38,013,157</b>       | <b>6,667,468</b>             | <b>(18,519,986)</b>           | <b>26,160,639</b>     |
| <b>Unrestricted Surplus</b>                     | <b>2,481,948</b>        | <b>96,450</b>                | <b>-</b>                      | <b>2,578,398</b>      |
| <b>Total Accumulated Surplus</b>                | <b>\$ 156,020,129</b>   | <b>\$ 17,869,742</b>         | <b>\$ (23,685,852)</b>        | <b>\$ 150,204,019</b> |

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**12. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on September 7, 2021 and the Minister of Education on September 10, 2021.

**13. CONTINGENT LIABILITIES**

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

**14. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

- construction contract between our school division and Regina School Division No. 4 for building a joint use school for St. Pius and Argyle Schools. Our school division's portion of the construction contracts is \$18,382,584. To date expenses incurred for our school division are \$12,709,687 leaving a commitment of \$5,672,897 for next year.

Operating lease obligations of the school division are as follows:

|   | Operating Leases |                      |                   |                     |                      |
|---|------------------|----------------------|-------------------|---------------------|----------------------|
|   | Postage<br>Meter | Busing               | Copier<br>Leases  | Computer<br>Leases  | Total<br>Operating   |
| <b>Future minimum<br/>lease payments:</b> |                  |                      |                   |                     |                      |
| 2023                                      | \$ 10,184        | \$ 5,634,866         | \$ 165,784        | \$ 974,498          | \$ 6,785,332         |
| 2024                                      | 2,929            | 5,832,749            | -                 | 660,967             | 6,496,645            |
| 2025                                      | -                | 6,036,430            | -                 | 544,511             | 6,580,941            |
| 2026                                      | -                | 6,246,914            | -                 | 207,205             | 6,454,119            |
| 2027                                      | -                | 6,464,055            | -                 | 29,925              | 6,493,980            |
| Thereafter                                | -                | 6,688,506            | -                 | -                   | 6,688,506            |
| <b>Total Lease Obligations</b>            | <b>\$ 13,113</b> | <b>\$ 36,903,520</b> | <b>\$ 165,784</b> | <b>\$ 2,417,106</b> | <b>\$ 39,499,523</b> |

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**15. RISK MANAGEMENT**

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

**i) Credit Risk**

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts. The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case-by-case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of grants and other accounts receivable as at August 31, 2022, was:

| August 31, 2022        |                     |                     |                   |                 |                 |
|------------------------|---------------------|---------------------|-------------------|-----------------|-----------------|
|                        | Total               | 0-30 days           | 30-60 days        | 60-90 days      | Over 90 days    |
| Grants Receivable      | \$ 2,738,374        | \$ 2,738,374        | \$ -              | \$ -            | \$ -            |
| Other Receivables      | 683,991             | 558,749             | 118,664           | 3,820           | 2,758           |
| <b>Net Receivables</b> | <b>\$ 3,422,365</b> | <b>\$ 3,297,123</b> | <b>\$ 118,664</b> | <b>\$ 3,820</b> | <b>\$ 2,758</b> |

Receivable amounts related to GST, PST and Property Tax are not applicable to credit risk, as these do not meet the definition of a financial instrument.

**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances.

The following table sets out the contractual maturities of the school division's financial liabilities:

| August 31, 2022                          |                      |                     |                    |                  |                     |
|--|----------------------|---------------------|--------------------|------------------|---------------------|
|  | Total                | Within 6 months     | 6 months to 1 year | 1 to 5 years     | > 5 years           |
| Accounts payable and accrued liabilities | \$ 14,519,736        | \$ 4,865,696        | \$ -               | \$ 58,879        | \$ 9,595,161        |
| <b>Total</b>                             | <b>\$ 14,519,736</b> | <b>\$ 4,865,696</b> | <b>\$ -</b>        | <b>\$ 58,879</b> | <b>\$ 9,595,161</b> |

**iii) Market Risk**

The school division is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

**REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION No. 81**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents. The school division also has an authorized bank line of credit of \$10,000,000 with interest payable monthly at a rate of prime less 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency; and
- managing cash flows to minimize utilization of its bank line of credit.

**Foreign Currency Risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

**16. COVID-19 PANDEMIC**

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.